PUBLIC WORKS DEPARTMENT.

TABLE OF CONTENTS

TO THE

PROCEEDINGS OF THE MADRAS GOVERNMENT

RELATING TO ACCOUNT,

For the month of January 1877.

1 Account numbers of the Procs.	2 Index numbers of the Proceedings.	3 Subjects.	4 Dates of Proceedings.	5 Date of report to Secretary of State for India.	6 Numbers and dates of previous Proceedings.	7 Page.
			1877.			
1	20, 21	*Almirahs for Office of the Examiner of Public Works Accounts.*—Purchase of —, sanctioned.	5th Jan. No. 11.	....	....	1
1A	33, 34	*Punt for Conservancy of the Cooum Presidency.*— Certain transfers of funds on account of the —, sanctioned.	5th Jan. No. 18.	....	20th Nov. 1876, No. 3,097. 3rd Aug. 1876, No. 1,992.	Ibid
2	52, 53	*Clock for Mount Range Office.*— Purchase of a —, sanctioned.	5th Jan. No. 28.	....	....	3
2A	72, 73	*Clocks at the General Hospital.*— Additional charge on account of maintenance of — to be paid for by the District Engineer, Precy.	5th Jan. No. 38.	....	18th Dec. 1876, No. 3,468 21st Nov. 1876, No 3,125.	Ibid
3	74, 75	*Royal Artillery Barracks, Bellary.*— Funds allotted for renewing verandah roofs of —.	5th Jan. No. 39.	....	5th Dec. 1876, No. 3,292.	
4	83, 84	*Government Buildings.*— Letter from the Examiner stating that the practice of allowing public officers to occupy — rent free is opposed to wishes of the Government of India.	5th Jan. No. 44.	....	28th Nov. 1876, No. 3,204. 7th April 1876, No. 907.	Ibid
4A	85, 86	*Accounts.*—Letter from the Examiner remarking on G.O., No. 3,238, dated 1st December 1876, passing orders on the appropriation and Outlay Accounts for 1875-76, Imperial Ordinary, recorded.	5th Jan. No. 45.	....	1st Dec. 1876, No. 3,238. 24th Mar. 1876, No. 751.	4
5	87, 88	*Packing Account* of Harbour Stores per *Viceroy* ordered to be forwarded to the Home Government.	5th Jan. No. 46.	....	....	Ibid
6	89	The Home Government furnished with the above.	5th Jan. No. 47.	....	....	5

1 Account numbers of the Procs.	2 Index numbers of the Proceedings.	3 Subjects.	4 Dates of Proceedings.	5 Date of report to Secretary of State for India.	6 Numbers and dates of previous Proceedings.	7 Page.
6A	101, 102	*Lands taken up for certain Roads Vizagapatam District.*—Cost of compensation on account of —, to be paid from Provincial Funds.	1877. 5th Jan. No. 54.	....	25th Feb. 1869, No. 612. 22nd Oct 1872, No. 1,438, F.D. 7th Dec. 1874, No. 3,426. 11th Jan. 1875, No. 66. 3rd May. 1876, No. 16, Mis.	5
6B	110, 111	*Funds.*—Passing orders on letter from the Examiner of Public Works Accounts suggesting that formal appropriations be made for certain works.	6th Jan. No. 59.	....	25th July 1876, Nos. 1,895, 1,896. 16th Aug. 1876, No. 2,142. 7th Sept. 1876, No. 2,380. 12th Sept. 1876, No. 2,421. 23rd Sept. 1876, No. 2,552. 5th Oct. 1876, No. 2,685. 6th Nov. 1876, No. 2,984. 18th Nov. 1876, No. 3,080. 20th Nov. 1876, No. 3,084. 24th Nov. 1876, No. 3,151. 28th Nov. 1876, No. 3,213. 5th Dec. 1876, No. 3,292. 8th Dec. 1876, No. 3,321. 8th Dec. 1876, No. 3,322. 9th Dec. 1876, No. 3,329. 9th Dec. 1876, No. 3,346. 13th Dec. 1876, No. 3,393. 16th Dec. 1876, No. 3,449.	Ibid
7	113, 114	*Tent for use of Superintending Engineer, Coimbatore.*— Transfer of funds for purchase of —, sanctioned.	6th Jan. No. 61.	....	....	Ibid
8	115, 116	*Public Works Budget Estimates.*—Circular from the Government of India issuing instructions for the printing of —, communicated to officers concerned.	6th Jan. No. 62.	....	....	Ibid
9	121, 122	*Objectionable Items.*—Passing orders on statement of — for September 1876 under Imperial, Roads and Buildings.	8th Jan. No. 65.	....	....	13

1 Account numbers of the Procs.	2 Index numbers of the Proceedings.	3 Subjects.	4 Dates of Proceedings.	5 Date of report to Secretary of State for India.	6 Numbers and dates of previous Proceedings.	7 Page.
9A	129, 130	*Remittance Transfer Receipts.*—Circular from the Government of India directing discontinuance of practice of granting — from Civil Treasuries to Military Officers in the Public Works Department, communicated to the officers concerned.	1877. 9th Jan. No. 69.	....	25th Feb. 1876, No. 534. 9th Nov. 1876, No. 3,003.	15
10	151, 152	*Tide gauges at Madras, Cochin, Cocanada and Negapatam.*— Passing orders on letter from the Master Attendant furnishing information relative to the cost of maintaining —.	10th Jan. No. 80.	....	4th April 1876, No. 884. 26th June 1876, Nos. 1,597, 1,598. 2nd Aug. 1876, Nos. 1,956, 1,957. 31st Oct. 1876, Nos. 2,922, 2,923. 11th Dec. 1876, No. 3,351.	16
11	153	The Government of India furnished with a copy of the above.	10th Jan. No. 81.	....	....	Ibid
12	167, 168	*Funds* appropriated for certain works in the Presidency and Salem Districts.	10th Jan. No. 88.	....	....	17
13	171, 172	*Annual Home Indent for Public Works Stores for* 1877-78.— Passing orders on letter from District Engineer, Presidency, submitting the —.	10th Jan. No. 90.	....	....	Ibid
14	173, 174	*Sapper labor.*— Letter from the Examiner of Public Works Accounts regarding adjustment of — supplied to Public Works Department, recorded.	10th Jan. No. 91.	.. ..	21st Nov. 1876, No. 3,122. 23rd Aug. 1875, No. 2,411. 9th Nov. 1872, No. 2,646.	19
15	202	*Indent for Public Works Stores for* 1877-78.— The Government of India furnished with copy of —.	12th Jan. No. 103.	....	....	20
16	215, 216	*Funds.*—Certain transfer of — in the Malabar District, sanctioned.	13th Jan. No. 109.	....	8th Dec. 1876, No. 3,314.	Ibid
17	219, 220	*Part I of Public Works Budget Estimate.*— Circular from the Government of India issuing instructions for preparing — and classification of works by projects, communicated to officers concerned.	13th Jan. No. 111.	....	....	21
18	258, 259	*Objectionable Items.*— Passing orders on the statement of — for September 1876.	15th Jan. No. 133.	....	....	25
19	268, 269	*Lighthouses.*— Letter from the Government of India sanctioning additional grant for outlay on repairs to — during current official year.	17th Jan. No. 138.	....	25th July 1876, No. 1,881. 14th Oct. 1876, Nos. 2,754, 2,755.	29
20	304, 305	*Famine Relief Works.*— Passing orders on Proceedings in the Revenue Department on Board's Proceedings desiring Public Works Officers to furnish to Collectors certain information to be inserted in Weekly Relief Reports.	18th Jan. No. 156.	....	12th Dec. 1876, No. 3,385. 26th Dec. 1876, No. 3,531.	Ibid

1 Account numbers of the Procs.	2 Index numbers of the Proceedings.	3 Subjects.	4 Dates of Proceedings.	5 Date of report to Secretary of State for India.	6 Numbers and dates of previous Proceedings	7 Page.
21	306, 307	*Range Office at Tripatore, Salem District.*—Monthly rent of Rupees 15 for a building for the —, sanctioned.	1877. 18th Jan. No. 157.	....	28th May 1875, No. 1,486.	31
22	314, 315	*Kitchen at the General Hospital, Madras.*—Rupees 3,120 surrendered from the grant for the —, credited to the Reserve.	18th Jan. No. 161.	....	25th Feb. 1876, No. 510.	32
23	316, 317	*Classification of Outl y and Preparation of Works and Budget Estimate and Appropriation Account of Expenditure on Repairs to Buildings and Roads.*—Directing the introduction of the — prescribed by the Government of India.	18th Jan. No. 162.	....	8th Sept. 1875, No. 2,573. 30th Nov. 1875, No. 3,411. 11th May 1876, No. 70.	33
24	322, 323	*Funds.*—Certain transfer of Police —, sanctioned.	18th Jan. No. 165.	....	3rd Nov. 1876, No. 2,963.	54
25	368, 369	*Steamers " Prince " and " Fred and May."*—Report of — being handed over to the Master Attendant at Cocanada on the 21st December 1876, communicated to the Marine Department.	20th Jan. No. 189.	....	20th June 1876, No. 1,523. 15th Sept. 1876, No. 2,460.	55
25 A	385, 386	*Locomotive Engines.*— Docket from the Government of India forwarding extract from Despatch from Secretary of State suggesting utilization in other branches of the Public Works Department of certain —, communicated to officers concerned.	22nd Jan. No. 199.	....	....	Ibid
25 B	427, 428	*Cemetery attached to St. George's Cathedral.*—Passing orders on correspondence regarding the adjustment of the cost of certain works in the —.	23rd Jan. No. 220.	....	30th May 1859, No. 1,305. 20th Aug. 1873, No. 119, Mis. 29th Feb. 1876, No. 558. 21st April 1876, No. 107, Mis. 14th Aug. 1876, No 93, Mis.	58
26	441, 442	*Packing Account* of Harbour Stores per *Zenobia* and *Eldorado*, ordered to be forwarded to the Home Government.	24th Jan. No. 227.	....	....	60
27	443	The Home Government furnished with the above.	24th Jan. No. 228.	....	....	61
28	446, 447	*Transfer of funds.*— Certain —, sanctioned.	24th Jan. No. 230.	....	25th Nov. 1875, No. 3,375. 5th Feb. 1874, No. 278.	Ibid
29	467, 468	*Funds.*—Certain transfer of —, sanctioned.	25th Jan. No. 240.	....	....	Ibid
30	522—524	*Annual Indent for Stores required by the Presidency Public Works Workshops.*—The — for the year 1877-78, ordered to be forwarded to the Home Government.	26th Jan. No. 268.	....	10th Jan. 1877, No. 90.	62
31 32	525	The Government of India furnished with copy of the Indent for Stores for the Presidency Public Work Workshops for the year 1877-78.	26th Jan. No. 269.	....	....	Ibid

1 Account numbers of the Procs.	2 Index numbers of the Proceedings.	3 Subjects.	4 Dates of Proceedings.	5 Date of report to Secretary of State for India.	6 Numbers and dates of previous Proceedings.	7 Page.
			1877.			
33	534—570	*Imperial Public Works Budget for* 1877-78.—Orders on the —.	27th Jan. No. 274.	....	....	62
33 A	571	The Government of India furnished with the above.	27th Jan. No. 275.	....	....	68
34	572B	*Do. Do. do.*	27th Jan. No. 277.	....	....	Ibid
35	595, 596	*Contractor's Bills.*—Ordered that the Government of India be addressed on the subject of the preparation of —.	30th Jan. No. 289.	....	....	Ibid
36	597	The Government of India addressed on the subject.	30th Jan. No. 290.	....	....	83
36 A	598, 599	*Tools and Plant.*— Allotting funds under — for the Kurnool District.	30th Jan. No. 291.	....	31st Mar. 1876, No. 851. 24th April 1876, No. 1,031. 30th May 1876, No. 1,338. 6th Sept. 1876, No. 2,364. 26th Sept. 1876, No. 2,560.	Ibid
37	615, 616	*Funds.*—Certain transfer of —, sanctioned.	31st Jan. No. 300.	....	10th Jan. 1877, No. 89.	84
38	628, 629	*Funds.*—Letter from the Government of India regarding appropriation of — for certain works, recorded.	31st Jan. No. 308.	....	....	86

ACCOUNT.

PROCEEDINGS OF THE MADRAS GOVERNMENT,

PUBLIC WORKS DEPARTMENT,

For the Month of January **1877.**

No. 20. Read the following letter from Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 15th December 1876, No. 339 W :—

In accordance with G.O., No. 934, dated 8th April 1876, I have the honor to request the sanction of Government to the supply of twelve almirahs for keeping records, similar to those already in use in this office.

2. The actual cost of making the almirahs already in use was Rupees 67-8-0 each, at which rate the total cost of the almirahs now required would amount to Rupees 810. I propose, with the approval of Government, to have the almirahs made up in the Public Works Workshops and settle the amount at the close of the financial year.

No. 21. Order thereon, 5th January 1877, No. 11.

ACCOUNT, No. 1.

(a) *Heads of Service.*—Provincial.
Fund.—Ordinary.
Class.—IV, Tools and Plant.
Name of Work.—Purchase of Almirahs for the Examiner's Office.
Amount.—Rupees 810.

The purchase of twelve almirahs for the records of the Examiner's Office at a cost of Rupees 810 is sanctioned. The cost will be met as suggested by the Examiner, who will report the balance likely to be available under "Suspense" Balances, Provincial.

2. The above sanction has been registered as Provincial No. 208—W. of 1876-77.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 33. Read the following letter from Major H. M. VIBART, R.E., Officiating District Engineer, Presidency, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 21st December 1876, No. 4,990 :—

I have the honor to bring to notice that in my letter printed with G.O., No. 3,097, dated 20th November 1876, the cost of the punt therein sanctioned was proposed to

be met from savings on the establishment sanctioned in G.O., No. 1,992, dated 3rd August 1876, for the conservancy of the Cooum; but the Examiner of Public Works Accounts states that the cost of the punt in question should be debited to the head Tools and Plant under Provincial, and provision of funds made accordingly. I have therefore the honor to request that you will allot the sum of Rupees 140 under that head to enable me to adjust the cost.

No. 34. ORDER THEREON, 5th January 1877, No. 18.

ACCOUNT, No. 1-A.

THERE being no funds available under head Tools and Plant, Provincial, the following transfer is sanctioned, and the amount appropriated to meet the cost of the punt in question sanctioned in G.O., No. 3,097, of 20th November 1876.

From		*To*	
Reserve, Provincial, Civil Buildings.	Rs. 140	Tools and Plant, Provincial ...	Rs. 140

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 52. Read the following letter from Colonel F. J. MOBERLY, R.E., Superintending Engineer, Chingleput, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Camp at Puduvoil, 16th December 1876, No. 3,235:—

I HAVE the honor to request that you will place me in funds to the extent of Rupees 21 under the head "Provincial," "Tools and Plant," "New Supplies," to meet the cost of a clock with bracket purchased for the use of the Mount Range Office with the sanction of Government in G.O., No. 3,278, of 16th November 1875.

2. The Examiner of Public Works Accounts objects to my providing funds from any other source but this.

No. 53. ORDER THEREON, 5th January 1877, No. 28.

ACCOUNT, No. 2.

THERE being no funds available under head Tools and Plant, Provincial, the transfer of Rupees 21 from the Reserve under head "Provincial," "Civil Buildings," is sanctioned to meet the cost of the clock and bracket referred to in the letter above printed.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 72. Read the following letter from MESSRS. P. ORR & SONS, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Madras, 27th December 1876 :—

WITH reference to Proceedings of Government, Public Works Department, No. 3,468, received this morning, we have the honor to request that we may be favored with instructions as to whether the additional charge for the six clocks at the General Hospital is to be added to our usual bill presented to the Presidency District Engineer, or submitted separately to the General Hospital.

2. Upon receipt of your orders, we shall be prepared to take charge of the clocks at the General Hospital on the 2nd of January 1877.

No. 73. ORDER THEREON, 5th January 1877, No. 38.

ACCOUNT, No. 2-A.

THE additional cost should be included in the bill presented to the Presidency District Engineer.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 74. Read the following letter from W. B. LEGGATT, Esq., A.I.C.E., Officiating District Engineer, Bellary, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Bellary, 26th December 1876, No. 4,047 :—

WITH reference to G.O., No. 3,292, dated 5th December 1876, I have the honor to report that a further allotment of Rupees 4,902 will be required to meet the outlay to be incurred during the current official year on the work " renewing the verandah roofs of the Royal Artillery Barracks at Bellary."

2. The verandahs of two blocks of barracks will be completed within the official year.

No. 75. ORDER THEREON, 5th January 1877, No. 39.

ACCOUNT, No. 3.

THE sum of Rs. 4,902 is provided by transfer* from the unappropriated balance of the allotment for Budget Item No. 1 of the Imperial Budget.

* Subject to the approval of the Government of India.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 83. Read the following letter from Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 21st December 1876, No. 350 W :—

WITH reference to G.O., No. 3,204, dated 28th November 1876, I have the honor respectfully to point out that the practice of allowing public officers to occupy

Government buildings rent free, on condition of keeping them in repair, is opposed to the wishes of the Government of India. The instructions on this subject will be found in the Public Works Code, XI, III, 6.

2. I am also doubtful whether the rent approved for the house at Nellore has been fixed in strict accordance with the orders of this Government issued as No. 907, dated 7th April 1876.

No. 84. ORDER THEREON, 5th January 1877, No. 44.

ACCOUNT, No. 4.

ORDERED to be recorded.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 85. Read the following letter from Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 21st December 1876, No. 351 W. :—

I HAVE the honor to acknowledge the receipt of G.O., No. 3,238, dated 1st December 1876, and with reference to the remarks of Government against No. 3 of the items without appropriation, to respectfully point out that G.O., No. 751, of the 24th March, was received in this office on the 4th April 1876, or four days after the close of the official year. It could not have been received by the District Engineers concerned till later, so that the statement made by me from the stand-point of view of this office is strictly correct.

No. 86. ORDER THEREON, 5th January 1877, No. 45.

ACCOUNT, No. 4-A.

ORDERED to be recorded.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 87. Read the following letter from J. H. TAYLOR, Esq., Lieutenant, R.N.R., Master Attendant, Administrative Department, Madras, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Madras, 22nd December 1876, No. 8,945 :—

I HAVE the honor to forward Packing Account of the Madras Harbour Works Stores per S.S. *Viceroy* duly filled in for transmission to the Secretary of State for India.

No. 88. ORDER THEREON, 5th January 1877, No. 46.

ACCOUNT, No. 5.

ORDERED that the Packing Account be forwarded to the Home Government.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 89. From the Secretary to the Government of Fort St. George, Public Works Department, to the Under Secretary of State for India, dated 5th January 1877, No. 47.

ACCOUNT, No. 6.

SIR,—I am directed to retransmit, for submission to the Most Honorable the Secretary of State for India, the original Packing Account of Madras Harbour Works Stores shiped per S.S. *Viceroy* for Madras, and to state that the Stores have been received correctly and in good order.

Read the following papers :—

No. 101. Proceedings of the Board of Revenue, dated 28th November 1876 No. 2,985.

From Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Fort St. George, 12th June 1876, No. 11 B.

From the Examiner, Public Works Accounts, to the District Engineer, Vizagapatam, No 5 V.Z., dated 8th April 1876.
From the District Engineer, Vizagapatam, No. 331, dated 16th May 1876.
From the Collector, Vizagapatam, No. 735, dated 11th May 1876.

IN forwarding, for information, the accompanying copies of correspondence noted in the margin, I have the honor to state that the amount of the bill therein referred to has been debited in the accounts of 1875-76 to the under-mentioned works, the outlay on which is chargeable to Local Funds :—

	RS.
Road from Vizagapatam to Vemulavalsa—Estimate Rupees 45,420 ; grant for 1875-76 in Local Fund Budget, Rupees 3,180 ; compensation ...	72
Road from Ankapally to Vizagapatam—Estimate Rupees 43,530 ; grant for do. in do. Rupees 7,532 ; compensation	372
Road from Palconda to Parvatipore—Estimate Rupees 37,730 ; grant for 1875-76 as per Revenue Board's Proceedings, No. 2,842, dated 12th October 1875, Rupees 8,000 ; compensation...	1,791
Road from Vizianagram to junction of Trunk road near Chittivalsa—Estimate Rupees 20,950 ; grant for 1875-76 as per Local Fund Budget, Rupees 5,380 ; compensation...	1,470
Amount of Bill ...	3,705

2. It will be seen from the accompanying letter that the Collector of Vizagapatam is of opinion that the amount of the bill in question should be charged to Provincial Funds, and, should the Board of Revenue be of the same opinion, I request that the matter may be submitted to Government for orders.

3. My own opinion is that, as the works for which the land referred to in the bill was taken up are being carried out from Local Funds, the compensation paid on account of the land is properly chargeable to the same funds.

From Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to K. F. NORDMANN, Esq., Officiating District Engineer, Vizagapatam, dated Fort St. George, 8th April 1876, No. 5.

ADVERTING to your letter, No. 1,830, dated 5th February 1876, I have the honor to state that the amount of compensation therein referred to should be charged to the head "Local," as the works on account of which the same was paid have been classed under that head of service.

2. I shall therefore feel obliged by your making the necessary application to the Secretary to the Board of Revenue in regard to the required provision of fund.

From K. F. NORDMANN, Esq., Officiating District Engineer, Vizagapatam, to Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, dated Vizianagram, 16th May 1876, No. 331.

WITH reference to your letter, No. 5 V.Z., dated 8th April 1876, I have the honor to forward herewith copy of a letter, No. 735, of 11th instant, received from the President of the Local Fund Board, who states that the sum of Rupees 3,705, paid for compensation for lands taken up for certain roads, cannot be debited to Local Funds for the reasons given by him.

From H. ST. A. GOODRICH, Esq., Acting Collector, to K. F. NORDMANN, Esq., Officiating District Engineer, Vizagapatam, dated 11th May 1876, No. 735.

REFERRING to your letter to the address of the President, Local Fund Board, No. 143, dated 18th April 1876, I have the honor to draw your attention to the Government Order, No. 3,426, dated 7th December 1874, from which you will observe that the payment of the amount of Rupees 3,705 was sanctioned from Provincial Funds. The liability for the payment of the compensation amount was incurred when the roads were classed as "Imperial," and hence it is a legitimate charge on Provincial Funds. The amount cannot therefore be debited to Local Funds, and I enclose herein, for your information, copy of Board's Proceedings, Miscellaneous No. 5,460, dated 18th June 1875, authorizing me to disburse the amount above referred to.

	RS.
1. Road from Vizagapatam to Vemulavalsa	72
2. Road from Ankapally to Vizagapatam	372
3. Road from Palconda to Parvatipore.	1,791
4. Road from Vizianagram to Chettivalsa	1,470
Total ..	3,705

WITH the foregoing letter the Examiner of Public Works Accounts forwards copies of correspondence that had taken place between the Collector, District Engineer, and himself regarding the sum of Rupees 3,705 paid as compensation for lands taken up for the roads marginally noted and debited in the Local Funds Accounts of 1875-76.

2. The Collector is of opinion that the amount should be charged to Provincial Funds, as the liability to the payment was incurred when the roads were classed as Imperial and as the disbursement of the amount from Provincial Funds was sanctioned in G.O., Public Works Department, dated 7th December 1874, No. 3,426. The Examiner contends that, as the works for which the land was taken up are being carried out from Local Funds, the compensation paid on account of the land is properly chargeable to the same funds.

3. In 1869 the Government sanctioned the payment of money compensation once for all for lands taken up for certain roads including those marginally noted; but for want of funds, payment was deferred until 1872, when the disbursement of Rupees 23,682 from Provincial Funds was sanctioned. Meanwhile, annual compensation for loss of assessment which became due was paid up to fasli 1278 inclusive. The sum of Rupees 3,705 is a similar claim due for faslis 1279, 1280, and 1281 and was ordered to be paid from Provincial Funds (*vide* G.O., Public Works Department, dated 7th December 1874, No. 3,426). This order was, however, cancelled by G.O., Public Works Department, dated 11th January 1875, No. 66, but only as regards the mode of providing funds and not as to the source whence they were to be provided.

G.O., Revenue Department, dated 5th February 1869, No. 314.
1. Palconda to Parvatipore.
2. Ankapally to Vizagapatam.
3. Vizagapatam to Vemulavalsa.
4. Subbavaram to Chittivalsa.
G.O., Financial Department, 22nd October 1872, No. 1,438.

4. Under the circumstances above set forth, the Board do not think the Examiner was justified in arbitrarily debiting the payments to Local Funds, and they request Government to instruct that officer to write back the debits in question in his accounts and adjust the charge against Provincial Funds.

5. It is observed that the Examiner has charged the compensation sanctioned for the road from Subavaram to Chittivalsa, to the road from Vizianagram to Chittivalsa apparently because the latter had an allotment while the former had none, but the roads are quite distinct. The Examiner is requested to state the circumstances under which he has so debited the amount.

(True Copies and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 2,183.

Transferred to the Public Works Department in view to the necessary instructions being issued to the Examiner of Public Works Accounts.

Fort St. George,
18*th December* 1876.

(Signed) W. HUDLESTON,
Chief Secretary.

No. 101-A. From Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 12th December 1876, No. 334 W.

Copy of the following forwarded to the Secretary to Government, Public Works Department, for information.

From the Examiner of Public Works Accounts, to the Secretary to the Board of Revenue, dated 12th December 1876, No. 43 B.

I have the honor to acknowledge the receipt of a copy of the Proceedings of the Board of Revenue, No. 2,985, dated 28th November 1876, and in reply to report as follows:—

2. With reference to paragraph 5, I have to regret a clerical error in my letter No. II B, dated 12th June, when giving the name of the work as the 'road from Vizianagram to junction

of the trunk road near Chittavalsa.' The proper work was the 'road from Subbavaram to Chittavalsa,' and it is to this road and not to that from Vizianagram that the amount of compensation, Rupees 1,470, has been correctly debited in the Public Works Accounts. This will be seen by reference to the return of objectionable items for March 1876 submitted to the Board on the 26th June 1876, where the item of Rupees 1,470 is shown as item No. 32 against the road from Subbavaram to Chittavalsa, a document which apparently was not before the Board during their Proceedings.

3. In debiting to Local Funds the items referred to in this correspondence, this office has followed the ruling of the Government of India contained in their letter No. 299 I, dated 14th December 1875, which *mutatis mutandis* appears to apply to this case.

After the transfer of the roads to Local Funds, Provincial Funds have made no claims for sums due before the transfer which were afterwards realized and credited to Local Funds, and it seems to me therefore that Provincial Funds on the other hand are not called upon to make good charges which, though incurred before the transfer, have from whatever cause not been paid till subsequently.

4. While I am glad that the Board with their wonted courtesy have referred this case to Government in deference to my wishes, I would at the same time point out that the debit of these charges has from first to last been freely discussed with the local authorities; that in my own accounts the items have been shown as objectionable, *i.e.*, as entries in suspense requiring further elucidation before being finally disposed of; that they have been reported as such to both Government and the Board; and that in fact the only reason why the items have not been disposed of finally as desired by the Board was that this office considered that the Government should have an opportunity of reconsidering the debit of these items in the light of the recent orders received from the Government of India.

Than the above, I cannot conceive any action to have been more deliberate, or more opposed to all that is suggested by the term 'arbitrary' applied to it, I am concerned to see, by the Board in their Proceedings.

No. 1,898.

TRANSFERRED to the Financial Department.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government, *P.W.D.*

15*th December* 1876.

No. 2,189.

RETURNED to the Public Works Department for disposal in connection with endorsement, No. 2,183, dated 18th December 1876.

FORT ST. GEORGE,
18*th December* 1876.

(Signed) W. HUDLESTON,
Chief Secretary.

No. 102. ORDER THEREON, 6th January 1877, No. 54.

ACCOUNT, No. 6-A.

THE Government agree with the Board that the charge in question should be paid from Provincial Funds. The Examiner will adjust it accordingly.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 110. Read the following letter from Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 21st December 1876, No. 347 W:—

I HAVE the honor to suggest the desirability of making formal appropriations to cover all items of sanctioned Imperial expenditure for which funds have not as yet been provided.

2. The items in question are referred to hereunder:—

I.—Post-office at Gudur, Rupees 445.

In G.O., No. 2,142, dated 16th August 1876, an appropriation of Rupees 445 was promised for this work, and this amount, subject to the confirmation of the Government of India, might now be transferred at once from Budget Item No. 51, Post-office at Tellicherry. To end of October, however, no expenditure had been incurred on the Post-office at Gudur.

II.—Formal appropriations are required, 1st, for two sums of Rupees 757 expended on Budget Item No. 17, and Rupees 882 on Budget Item No. 18 alluded to in G.O., No. 3,151, of the 24th November 1876; 2ndly, for a sum of Rupees 583 expended without an appropriation on the Royal Artillery plunge-bath at Cannanore— *Vide* Item No. 7 of the Objectionable Item Statement for September 1876; and 3rdly, for a sum of Rupees 1,810 for certain Police huts at Viziapatty.

3. To cover all these items, definite appropriations are suggested in the accompanying statement. Appropriations provided from these or any other sources approved by Government would remove nearly all the items now appearing in Part II. of the Objectionable Item List.

4. Against anticipated reductions of stock balances, Government have already made the following appropriations:—

	RS.
G.O., No. 2,685, of 5th October 1876 ... ... }	3,000
" " 2,984, of 6th November " ... ... }	
" " 2,552, of 23rd September "	2,145
" " 3,329, of 9th December "	4,240
Total ...	9,385

To end of September (last accounts available) there has been an actual reduction of stock balance to the extent of Rs. 12,745, so that the appropriations to date are within the amount available.

5. Against anticipated recoveries from last year's expenditure on the work 'converting the Chepauk Workshops into a Hospital,' Government have already appropriated the following sums, viz.:—

	RS.
G.O., No. 3,080, of 18th November 1876	1,700
" " 3,292, of 5th December "	7,498
" " 3,151, of 24th November "	20,855
Total ...	30,053

The actual recoveries to date have been only Rupees 17,663, so that Government has appropriated Rupees 12,390 in excess of the actual recoveries. I understand that the District Engineer, Presidency, will in all probability recover the remaining amount before the close of the official year, but there is of course a certain amount

of financial risk involved in appropriating moneys before they have been actually realized.

No. 111. ORDER THEREON, 6th January 1877, No. 59.

ACCOUNT, No. 6-B.

It is observed as follows with reference to the Examiner's suggestions :—

Post-office at Gudur.—An appropriation of Rupees 445 was made for this work in G.O., No. 3,449, dated 16th December 1876, by transfer from Budget Item No. 51. In the statement submitted by the Examiner the existing grant for the Post-office at Tellicherry is given as Rs. 2,770.

G.O., No. 3,213, dated 28th November 1876.
" " 3,346, " 9th December "

A reference to the Proceedings quoted in the margin will however show that the grant has been reduced by two sums of Rupees 230 and Rupees 2,325, leaving Rupees 445 only at the credit of the work. The last-mentioned amount was transferred to the Gudur Post-office.

Canteen and Recreation-room at Bellary—Budget Items 17 *and* 18.—These works were provided for to the required extent in G.O., No. 3,393, dated 13th December 1876.

Royal Artillery Plunge-bath at Cannanore.—A supplemental estimate is required for this work, and the District Engineer has been called on in the orders* on the Objectionable Item Statement for July to explain its necessity. Pending receipt of the supplemental estimate the transfers of funds proposed by the Examiner will be made in anticipation of the confirmation of the Government of India. Rupees 608 are accordingly transferred from stock balances to the plunge-bath for Royal Artillery at Cannanore.

* G.O., No. 3,084, dated 20th November 1876.

2. The total appropriation from stock balances to date will now stand as follows :—

	RS.
G.O., No. 2,685, dated 5th October 1876 ... ... }	3,000
,, ,, 2,984, „ 6th November ,, ... }	
,, ,, 2,552, „ 23rd September ,, ...	2,145
,, ,, 3,329, „ 9th December ,, ...	4,240
Budget Items 18 and 17—*Vide* G.O., No. 3,393, dated 13th December 1876	1,615
Plunge-bath at Cannanore	608
Total ...	11,608, leaving

Rupees 1,137 still available for appropriation.

Police Huts at Viziapatty.—The proposed transfer to meet the outlay on the Police huts at Viziapatty is also approved and sanctioned in anticipation of the confirmation of the Government of India, viz. :—

From	RS.	*To*	RS.
Salt Superintendent's Cutcherry at Repalli, Vizagapatam District	1,760	Police huts at Viziapatty, Tinnevelly District	1,760

3. Adverting to paragraph 5 the District Engineer, Presidency, will report as to the anticipated recoveries on the conversion of the Chepauk Workshops into a Hospital. He will explain the nature of the recoveries and the probable periods at which they will be made.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 113. Read the following letter from Lieutenant A. AWDRY, R.E., Acting District Engineer, Coimbatore, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Coimbatore, 22nd December 1876, No. 106 C.I. :—

FROM the sum of Rupees 500 provided for "Camp Equipage" in Part VI of the Irrigation Department Budget (Preliminary issue) for 1876-77, a sum of Rupees 120 was appropriated in July 1876 for the purchase of a tent for the use of the Superintending Engineer's Office; and the Examiner of Public Works Accounts now insists upon its being appropriated under *Imperial*, and suggests an application to Government for an allotment from the latter source. I have therefore the honor to request you will be so good as to allot Rupees 120 from Imperial Fund to cover the outlay, as the small Imperial Budget grant of Rupees 100 under "Tools and Plant" has been otherwise appropriated prior to the Examiner's objection.

No. 114. ORDER THEREON, 6th January 1877, No. 61.

ACCOUNT, No. 7.

THE following transfers are sanctioned to provide for the purchase of a tent for the use of the Superintending Engineer's Office, Coimbatore District :—

From	RS.	*To*	RS.
Imperial—Tools and Plant, Vizagapatam District	120	Tools and Plant, Imperial, Coimbatore District	120

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 115. Read the following Circular from the Government of India in the Public Works Department, (Account—General), dated Fort William, 14th December 1876, No. 88 P.W. :—

Printing of the Budget Estimates of the Public Works Department.

Read again—

Public Works Department Circular, No. 62 of 1875.

Read also—

Letter from Secretary to Government, Bengal, No. 980 I—A, dated 8th December 1876.

RESOLUTION.—As it is expedient to modify the arrangements introduced as an experimental measure in Public Works Department Circular No. 62 of 1875, under which the Imperial Public Works Budget Estimates for 1876-77 other than those for Guaranteed Railways and Provincial Services and Local Funds were to be printed at Calcutta, the Government of India consider it necessary to request that for the future and commencing from 1877-78, the Imperial Budget Estimates of Buildings and Roads and Irrigation may be printed by the several Governments and Administrations, and four copies thereof submitted as a preliminary issue to the Government of India,

the matter being, meanwhile, kept in type until the final orders on the Budget come to hand.

2. After these orders are received, the estimates should be corrected to accord with the amounts allowed, and then finally printed off for distribution by the Local Governments and Administrations concerned. Twenty copies of the estimate thus printed off should be submitted to the Government of India. Particular care should be taken to see that the estimate is printed in the same type and on paper of the same kind as that used in the pattern form of Budget Estimate which will be furnished for guidance. The arrangement of the entries and the space allowed between each entry should also be according to the pattern form.

3. The preliminary issue of the Budget should have printed on the face of it in large type and in red ink the words "Preliminary Issue." In the case of the final issue of the Budget, that fact should be noted in red ink on the copies of the Budget issued.

4. In the case of the Inspector-General of Military Works, Rajpootana and Central India, the arrangements introduced in Public Works Department Circular No. 62 of 1875, will be maintained.

ORDER.—Ordered, that this Resolution be communicated to the Governments and Administrations noted in the margin, and to the Inspector-General of Military Works for information and guidance, and to the Financial Department for information.

The Governments of Madras, Bombay, Bengal, North-western Provinces, and Punjab, in the Public Works Department, General and Irrigation Branches.
The Chief Commissioners of the Central Provinces, British Burmah, Oudh, Assam and Mysore.
The Resident at Hyderabad.
The Governor-General's Agents, Rajpootana and Central India.
The Superintendent of Port Blair.

(Signed) G. J. MELLIS,
Offg. Dy. Secy. to the Govt. of India.

No. 116. ORDER THEREON, 8th January 1877, No. 62.

ACCOUNT, No. 8.

COMMUNICATED to the officers noted below for information and guidance.

2. The instructions of the Government of India regarding the printing of the Public Works Budget Estimates will be attended to in the issue of the Budget Estimates for the ensuing financial year.

To the Chief Engineer, Public Works Department.
,, the Chief Engineer for Irrigation.
,, the Consulting Engineer for Railways.
,, the Examiner of Public Works Accounts.
,, the Examiner of Railway Accounts.
,, the Superintendent, Government Press.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 121. Read the following:—

IMPERIAL, ROADS AND BUILDINGS.

PART I.—*Irregularities with respect to Estimate.*

Item No.	Particulars.	Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Expenditure during Month.	Opinion of the District Engineer, with final Remarks by Examiner.	Orders by Local Government.
							No. 122. ORDER THEREON, 8th Jan. 1877, No. 65. ACCOUNT, No. 9.
	Cannanore.	RS.	RS.	RS.	RS.		
1	Plunge bath to Battery of Artillery.	3,470	4,101	631	..	The District Engineer, Malabar, states that a revised estimate will be submitted shortly for this work. Till the Government sanction this revised estimate the objection in regard to excess over estimate will remain.	1. Paragraph 1 of G.O., No. 3,329, dated 9th December 1876, applies.
	Presidency.						
2	Repairing fortifications, Fort St. George.	..	7,527	7,527	..	The Government have been specially addressed in regard to these old items of objectionable expenditure. *Vide* letter to Government, No. 186, dated 22nd August 1876.	2. Paragraph 2 of G.O., No. 3,329, dated 9th December 1876, applies.
3	Do. Body Guard Lines.	..	3,874	3,874	..		
4	Do. District Engineer's quarters, Fort St. George.	..	1,369	1,369	..		
5	Do. huts of the Perambore lines.	..	269	269	..		
6	Do. Walls of the south sea gate, Fort St. George.	..	605	605	286	Early provision of estimates promised by the District Engineer.	3. The District Engineers will see that the required estimates are sanctioned with the least practicable delay.
7	Do. Wallaja gate ..	..	253	253	91		
8	Do. cracks of the bastion wall, Fort.	..	246	246	161		
9	Do. Fortifications, Fort St. George.	..	354	354	354		
10	Whitewashing walls of the Officers' Mess, 67th Regiment.	594	1,468	874	557	Early provision of a revised estimate promised by the District Engineer.	....
11	Constructing well and trough in Bullock line, Commissariat Department.	..	245	245	245	Early provision of estimate promised by the District Engineer.	....
	Yernadu.						
12	Asphalting and reboarding floors of barracks and hospital at Malliapuram.	4,800	5,029	229	..	The District Engineer, Malabar, states that after deducting certain recoveries made in September and October 1876, the actual excess remains at Rs. 165-0-9 which is due to certain old materials which were provided in the estimate to be utilized being found unfit for use.	4. Paragraph 5 of G.O., No. 3,329, dated 9th December 1876, applies.

PART II.—*Irregularities with respect to Appropriation.*

Item No.	Particulars.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	Expenditure during Month.	Opinion of the District Engineer, with final Remarks by Examiner.	Orders by Local Government.
	Bangalore.	RS.	RS.	RS.	RS.		
1	Recreation-room, Parade Barracks.	1,700	5,683	3,983	621	Provision to cover this excess has been promised by Government from anticipated reductions in Stock Balances. *Vide* G.O., No. 2,421, dated 12th September 1876.	5. An appropriation has been made. *Vide* G.O., No. 3,329, dated 9th December 1876, paragraph 1, Part II.

PART II.—*Irregularities with respect to Appropriation*—(Continued).

Item No.	Particulars.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	Expenditure during Month.	Opinion of the District Engineer, with final Remarks by Examiner.	Orders by Local Government.
	Bellary.	RS.	RS.	RS.	RS.		
2	Two blocks of huts for hospital servants.	..	6,306	6,306	..	*Vide* G.O., No. 3,151, dated 24th November 1876, in which provision of funds for Nos. 2, 3, and 4 has been promised from anticipated recoveries in connection with the Public Works Stores and Workshop building, and in which the Government state that proposals of transfer promised by District Engineer will be awaited as regards Items Nos. 5 and 6.	6. Funds have been duly appropriated. *Vide* G.O., No. 3,151, dated 24th November 1876, and G.O., No. 3,393, dated 13th December 1876.
3	Magazine, 21st Regiment Native Infantry.	..	1,181	1,181	15		
4	Magazine for Native Infantry.	..	1,212	1,212	15		
5	Recreation-room ..	..	882	882	47		
6	Canteen for European Infantry.	..	757	757	29		
	Cannanore.						
7	Plunge-bath to Battery of Artillery.	..	583	583	..	The District Engineer states that the work has been finished, and that a supplemental estimate will be submitted immediately. It is presumed that an appropriation will at the same time be applied for.	7. *Vide* paragraph 1 above.
	Presidency.						
8	Repairing walls of the South Sea Gate, Fort.	..	605	605	286	Early provision of the required funds promised by the District Engineer.	8. Funds should be appropriated without further delay.
9	Whitewashing walls of the Officers' Mess, 67th Regiment.	594	1,468	874	557		
	Shermadavi.						
10	Police huts at Viziapathi.	..	961	961	781	In G.O., No. 2,380, dated 7th September 1876, the Revenue Department was requested to suggest a transfer from any of the salt works entered in the Salt Budget for 1876-77 to meet the current year's expenditure on this work.	9. The transfer of funds to adjust the current year's outlay will be considered with replies to G.O., No. 3,321, dated 8th December.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 129. Read the following Circular from the Government of India in the Public Works Department, (Account—General,) dated Fort William, 20th December 1876, No 90 P. W. :—

The Governments of Madras and Bombay, General, Irrigation and Railway Branches.
The Governments of Bengal, North-Western Provinces, and Punjab, in the Public Works Department, General and Irrigation Branches.
The Chief Commissioners of Oudh, Central Provinces, British Burmah, Mysore and Coorg, and Assam.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India and Rajpootana.
The Superintendents of Port Blair, and the Chief Commissioner, Andaman and Nicobar Islands.
The Director-General of Telegraphs.
The Inspector-General of Military Works.
The Accountant-General, Public Works Department.
The Director of State Railways.
The Director-in-Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Deputy Director, Persian Gulf Telegraph.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore and Lucknow.

COPY of the following forwarded to the Local Governments and Administrations and to the Officers noted in the margin for information and guidance.

Copy also forwarded to the Financial Department for information.

(Signed) G. J. MELLISS,

Offg. Depy. Secy. to the Govt. of India.

RESOLUTION,—By the Government of India, Financial Department, dated 25th September 1876, No. 2,931.

Read again—

Financial Resolution, No. 3,021, dated the 30th October 1866, and letter to the Comptroller General, No. 3,022 of the same date, ruling that the indulgence of privilege remittances upon certain treasuries to officers in civil employ, whether Military, Covenanted or Uncovenanted, should cease, and directing the omission of provisions for the grant of such transfer receipts from the Bill Rules then under revision.

Read also—

An endorsement, No. 3,313, dated 22nd May 1876, to the Public Works Department, from the Inspector-General, Military Works, on a letter from the Superintending Engineer, 4th Circle, Military Works, urging the title of Military Officers in the Public Works Department other than those in the Staff Corps, to obtain privilege remittances up to the amount of their net military pay, notwithstanding that they now receive that military pay in the Public Works Department, and not from a Military Paymaster.

RESOLUTION.—The question now raised for decision is whether Privilege Remittance Transfer Receipts are to be granted to Military Officers in the Public Works Department, who draw their pay by cheques against their drawing accounts.

The Governor-General in Council observes that officers of the Staff Corps employed in the Public Works Department have no claim to any privilege of this kind, but that officers of the Corps of Royal Engineers employed in that department retained, so long as they drew their pay from the Military Pay Department, the privilege enjoyed by combatant officers of obtaining drafts on public treasuries for their private convenience.

There was no special ground for giving this advantage to one section of the Military Officers of the Public Works Department, but it survived, as an anomaly, from the circumstance that they were partly paid by the Military Pay Department. As, however, these Military Officers are no longer paid by the Military Pay Department, the Governor-General in Council is pleased to resolve that this anomalous practice shall cease.

No. 130. ORDER THEREON, 9th January 1877, No. 69.

ACCOUNT, No. 9-A.

COMMUNICATED to the officers noted below for information and guidance.

2. Also to the Financial Department for information.

To the Chief Engineer for Irrigation.

,, the Consulting Engineer for Railways.

,, all District Engineers.

To the Examiner of Public Works Accounts.
" the Examiner of Railway Accounts.
" the Financial Department.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 151. Read the following endorsement of the Chief Secretary to Government, dated Fort St, George, 2nd January 1877, No. 2 :—

From J. H. TAYLOR, Esq., Lieutenant, R.N.P., Master Attendant, Administrative Department, to the Honorable W. HUDLESTON, Chief Secretary to Government, dated Madras, 29th December 1876, No. 8,977.

I HAVE the honor, in attention to the Order recorded in the Proceedings of Government, Public Works Department, No. 3,351, of date 11th December 1876, communicated to me by G.O., Marine, No. 555, of date 23rd idem, to submit herewith a tabular statement of first outlay and annual cost of fixing and maintaining self-registering tide gauges at the ports of Madras, Cochin, Cocanada and Negapatam, for transmission to the Government of India. I would point out that this estimate contains the information called for in paragraph 3 of G.O., No. 884, of date 4th April 1876, Department of Public Works.

TRANSFERRED to the Public Works Department.

(Signed) W. HUDLESTON,
Chief Secretary.

No. 152. ORDER THEREON, 10th January 1877, No. 80.

ACCOUNT, No. 10.

ORDERED to be forwarded to the Government of India.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 153. From the Secretary to the Government of Fort St. George, Public Works Department, to the Secretary to the Government of India, Public Works Department, dated 10th January 1877, No. 81.

ACCOUNT, No. 11.

SIR,—As requested in your letter, No. 403 M, dated 1st December 1876, I am directed to forward herewith an estimate of first outlay and the annual cost of tide gauges to be maintained at certain ports of the Madras Presidency for the consideration and orders of the Government of India.

Nos. 167 & 168.

ACCOUNT, No. 12.

Under date the 10*th January* 1877, *No.* 88.

THE following appropriation of funds from the Provincial Reserve is sanctioned :—

	RS.
Presidency.—Repairing Saint Mary's bridge over the Cooum river, estimate Rupees 3,000, sanctioned in G.O., No. 2,598, of 27th September 1876	3,000
Salem.—Constables' huts near the Central Jail at Salem, estimate Rupees 16,110, sanctioned in G.O., No. 1,701, of 5th July 1876, Budget Item No. 22	3,985
Salem.—Improvement, &c., of defensive works of the Palar at Vaniembady, estimate Rupees 2,970, sanctioned in G.O., No. 1,978 of 3rd August 1876	2,970
Total ...	9,955

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 171. Read the following endorsement of the Officiating District Engineer, Presidency, dated 30th December 1876, No. 5,075 :—

From J. N. GRAINGER, Esq., General Superintendent, Public Works Stores and Workshops, to Major H. M. VIBART, R.E., Officiating District Engineer, Presidency, dated Madras, 28th December 1876, No. 1,421.

One Indent in duplicate for Home Government.
One Indent for Government of India.
Six Lists of Tools and Plant.
Three Detailed Estimates.

I HAVE the honor to forward, for submission to Government, the annual Home Indents for Public Works Stores for the year 1877-78, together with the compiled Lists and Estimates required by Circular No. 363, dated 3rd October 1873. A copy of indent recast in the form required by the Government of India to accompany the Budget is also forwarded.

2. It will be observed that no articles are indented for for the year 1877-78, as it is intended to meet demands from stock in hand and by local manufacture. This indent therefore comprizes only the balances of stores due on previous indents, the estimated cost of which is as follows :—

	RS.	A.	P.
Imperial—Ordinary, Civil and Military Buildings	8,255	12	9
" " Irrigation	12,490	7	0
Extraordinary "	628	0	0
Provincial Public Works	12,624	12	0
Remittance, Dowlaishweram Workshops	23,750	0	0

3. From the bi-monthly Returns furnished by the Director-General of Stores, London, received on the 17th November last, it would appear that (with the exception of the indent for 1876-77, a very small part of which has been received,) nearly all the stores due on former indents will be shipped during the current official year, thus

leaving the cost of the stores indented for 1876-77 to be provided for in the out-going Budget, the estimated cost of the balances due stands as follows :—

LONDON SUPPLIES.

	RS.
Imperial—Ordinary, Civil and Military Buildings	7,300
„ „ Irrigation	9,000
Extraordinary	628
Provincial—Public Works Remittance	9,600

For the Dowlaishweram Workshop no Budget provision is necessary, as all stores received on its account are treated as "Remittances."

4. Indents for "Local Services" will be attended to by the Workshop, which will make provision for meeting all demands on payment.

5. The amount required for local expenditure is as follows :—

	RS.
Imperial—Civil and Military Buildings	8,994
Imperial Irrigation—	
Capital Outlay, Extraordinary	21,000
„ Ordinary	14,460
Revenue	34,610
Ordinary Agricultural	2,099
Provincial	18,473

6. The above sums have been tabulated from the returns received from the districts, the largest portion is for expenditure in the Godavery, and a small sum of Rupees 6,000, under Instruments and Tools, have been added for manufacturing articles in the Public Works Workshops to replenishing stock of such stores as are not on hand to meet demands.

SUBMITTED to the Chief Engineer and Secretary to Government, Public Works Department.

(Signed) H. M. VIBART, Major, R.E.,
Offg. District Engineer, Presidency.

No. 172. ORDER THEREON, 10th January 1877, No. 90.

ACCOUNT, No. 13.

WITH the letter above printed the District Engineer, Presidency, forwards the annual Home Indent for Public Works Stores for the year 1877-78, with the Budget estimates of Tools and Plant, local supplies.

2. Under London supplies the following provision will be made in the out-going Budgets :—

Imperial—Buildings and Roads...	Rs. 7,300
Provincial	„ 9,600

and the sums shown below will, if practicable, be made available for expenditure in India.

Imperial—Buildings and Roads	Rs. 8,994
Provincial	„ 18,473

3. In addition to the sums entered above, the following entries will be made in the Provincial Budget under Tools and Plant:—

	RS.
I.—Repairs to Presidency clocks, under G.O., No. 80, dated 12th August 1875, and No. 3,468, dated 18th December 1876	1,344
II.—Government House Furniture charges, G.O., No. 2,220, of 2nd August 1875	5,000
III.—Maintenance of plant at Paumben, G.O., No. 1,876-A of 24th July 1873	1,300
IV.—Hand dredge for Paumben Channel, G.O., No. 2,391, of 7th September 1876	10,040
V.—Four mud boats for do. do. do.	4,800
	22,484

4. The total sum to be provided under Tools and Plant in the Provincial Budget for 1877-78 will thus be Rupees 50,557, to this must be added Rupees 30,000 for increase of capital of the Presidency Workshops.

G.O., No. 1,943, of 9th July 1875.

5. The demands under Irrigation will be disposed of separately. The statements will therefore be transferred to the Chief Engineer for Irrigation.

6. The indents will be forwarded to the Home Government.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 173. Read the following letter from Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 5th January 1877, No. 360 W:—

I HAVE the honor to acknowledge the receipt of G.O., No. 3,122, dated 21st November 1876, remarking, with regard to a charge of Rupees 3,603-0-6 for Sapper labor supplied by the Military to the Public Works Department, that the charge should have been brought forward by the Military Department during the year in which it was incurred, and with reference thereto to most respectfully point out that the charge referred to was brought forward by the Military Department in the year it was incurred, and that it was credited to the Military Department and debited to the Public Works Department in the year 1872-73. So far therefore as the Military Department is concerned the transaction was, as pointed out in my letter No. 67—W dated 16th August 1875, finally adjusted in March 1873.

2. On receipt of the Orders of Government, No. 2,411, dated 23rd August 1875, the item was finally adjusted in the Public Works Accounts in the manner approved of by Government. It forms a part of the deficit of Rupees 8,970, referred to in the Proceedings of the Board of Revenue, No. 2,693, dated 30th October, and as it would appear from these Proceedings that the Board of Revenue have already taken the necessary steps to cover this deficit in the accounts of this year, I do not see that anything further is required to be done in the matter.

No. 174. ORDER THEREON, 10th January 1877, No. 91.

ACCOUNT, No. 14.

ORDERED to be recorded.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 202. From the Secretary to the Government of Fort St. George, Public Works Department, to the Secretary to the Government of India, Public Works Department, dated 12th January 1877, No. 103.

ACCOUNT, No. 15.

SIR,—I am directed to forward herewith copy of the Stores Indent of the Public Works Department of this Presidency for the year 1877-78 which has been transmitted to the Home Government. Provision to meet next year's outlay will be made in the outgoing Budgets.

No. 215. Read the following letter from Lieutenant-Colonel R. B. KENNEDY, District Engineer, Malabar, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Calicut, 21st December 1876, No. 183.—(Through the Examiner of Public Works Accounts):—

REFERENCE G.O., No. 3,314, dated 8th instant.

I have the honor to inform you that there is only a balance of Rupees 234 at my disposal on this date under "Repairs, Civil Buildings, Provincial;" this added to balance of Rupees 52 under "Repairs, Miscellaneous Public Improvements," in all Rupees 286, have been appropriated for the work "repairing groynes at Ponany" estimate Rupees 480, and request you will allot the balance required, viz., Rupees 194 under the latter head.

2. I have no surrenders to make to meet the present demand.

3. I would here mention that it is very necessary that I should have some funds at my disposal under Provincial, Civil Buildings, Repairs, in case any are urgently required for the safety of public buildings.

No. 215-A. From the Examiner of Public Works Accounts, dated 10th January 1877.

No. 216. ORDER THEREON, 13th January 1877, No. 109.

ACCOUNT, No. 16.

THE following transfer of funds is sanctioned:—

From	RS.	*To*	RS.
Coimbatore—Repairs, Civil Buildings, Provincial	194	Malabar—Repairs, Miscellaneous Public Improvements, Provincial	194

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 219. Read the following Circular from the Government of India in the Public Works Department, (Account—General,) dated Fort William, 30th December 1876, No. 93, P W :—

Manner of preparing Part I of Public Works Budget Estimate, and classification of Works by Projects.

Read again the following papers :—

Public Works Department Circular, No.				74 of	1876.
"	"	"	"	76 of	"
"	"	"	"	83 of	"
"	"	"	"	87 of	"
"	"	"	"	of	"
"	"	"	"	of	"

WITH reference to the pattern forms of Public Works Budget Estimate recently issued, the Government of India consider it necessary to draw attention to the manner in which it is desired that Part I of the estimate should be prepared for the future, and to the necessity that exists for classifying the works under the projects of which they form part.

2. As prepared at present, the Budget shows the grant for *each* Major Work to be undertaken during the year, without in most cases any mention being made of the project of which the work forms a part, or any order being preserved in the arrangement and classification of the entries. In many cases several of the works go to make up a project (such for instance, as the Cavalry Barracks at Trimulgherry, or the road to Raneekhet). Some of these works of the project have probably been completed in previous years, and are therefore omitted from the Budget. Others are not to be undertaken during the year current, and are likewise omitted. While several others have still to have estimates prepared for them, and so do not find a place in the Budget, or if entered, have their estimated cost left blank.

3. The result is that it is impossible to tell from the Budget, or from any other published document, the aggregate of the estimated cost of a project, or what the total outlay on it has been or will be. The arrangement opens the door to grants for works being passed without due regard to the total sanctioned cost of a project, and in many cases it is impossible to exercise an adequate check to see that the Local Government, or even the Government of India, have not exceeded the recognized powers of sanction. And as it happens in many instances that estimates are prepared for each work of a project as the occasion for the work arises; and as generally there is no estimate of the total cost of the project the necessity for ensuring that the aggregate cost sanctioned to date, and still remaining to be sanctioned, is on record when the Budget Estimate comes under review is apparent.

4. As instances to show the necessity for definite rules as to the course of procedure to be followed, the following cases are quoted :—

I.—Barracks and other buildings at Raneekhet and Chukrata.—Here the estimates are being sanctioned—some by the Government of India, and others by the Inspector-General—as circumstances require. Some of the buildings form portion of the

temporary project, others of the permanent. But the Budget Estimate does not show what the aggregate sanctions for the projects have been, or what the outlay, or what effect a series of works brought forward from time to time has on the total cost of the project.

II.—Road to Raneekhet.—Here again works are undertaken without the Budget showing the total sanctions. One year it is the first section of the road; another year it is a bridge; a third year it is the hill section of the road, each work being brought forward as a distinct project,—the result being that the total of the whole of them is nowhere brought together in the Budget Estimate for review when the grants are being passed.

III.—Roads in Central India.—In this Administration the estimates for roads come up in a peculiar way. Each road is divided into sections, and for each section an estimate is submitted one for earthwork, another for metalling, and a third for bridging, each estimate coming up separately, and being provided for in the Budget as if it were a distinct work. It is simply impossible to tell from the Budget what the total cost of the road is likely to be.

5. In considering this question the Government of India have two objects in view—

(I)—to have the Budgets prepared in some methodical way, so that the Secretary of State and the Government of India may know the purposes served by the works, and what remains to be spent to complete a project:

(II)—to have the works grouped in the accounts by projects.

6. On this latter point the Government of India have had occasion to refer to the Appropriation Account of the Public Works Department for several years. In these accounts the works are grouped by projects; but there is no certainty that the grouping is accurate, because the *sanctions* do not specify to what groups or projects the works belong, and it is the necessity that exists for having the sanctions recorded so as to be identified with projects, that it is desired that the entries in the Budgets should be arranged accordingly. Experience has shown that, if any general grouping is required, the start should be made in the Budgets, because the accounts work up to the Budgets. Once this is done, every successive stage of classification from the sanction to the estimate to the final record of the expenditure may be looked upon as ensured.

7. On the first point it has to be noted that the Budget is the document on which the operations of the year are based, and unless the whole of the main facts connected with a work are placed before the authority that passes the Budgets, there is no certainty that what is passed would have been allowed had the whole of the circumstances been placed on record before the passing authority. As the Budgets are prepared at present—say in the case of a road—it cannot be told whether the grant will complete the project or not, or whether it would be desirable to restrict or increase the expenditure on any project, so as to admit of its being brought into operation or suspended. Obviously it is important that the facts indicated by the total amount of the estimate for a project and the actual and probable outlay on it to the end of the year current should be on record and known, when the grants for the ensuing year are determined upon. In short, in the preparation of the Budget,

nothing more is wanted than order, and careful grouping. Roads that are practically portions of one road should be kept together. In Military cantonments, buildings appertaining to what should virtually be one project should be kept together, and it only needs care in the compilation of the Budget to do this.

8. For these reasons the Government of India have determined that the Budget Estimate of Original Works should be preparad by projects, so as to show distinctly the total of the sanctioned estimates and those still remaining to be sanctioned, compared with the outlay and the grant. The pattern forms of Budget Estimate show how this is intended to be done. Those forms as prepared are more or less a recast of the Budget of the current official year so as to show how those Budgets would stand if prepared in the form now prescribed. The difficulty in preparing the Budget Estimate according to the examples given would lie in cases where there is no general estimate for a project. In such cases it would mislead if the sanctions up to date were quoted in the column of estimate; so that it will be necessary to enter the total probable cost of the work,—a memorandum being added to the Budget to show how the amount is arrived at when that amount differs from the sum reported in the previous Budget.

9. The adoption of the course now ordered renders it necessary that the authorities empowered to sanction expenditure should be required to identify their sanctions with projects, so as to admit of the accounts of outlay being classified properly. If in the estimate or sanction to a work it was stated to what project the work relates, the accounts would be prepared accordingly. And it has therefore been provided for by the rules quoted in the margin that in every estimate for a work the project of which the work forms part should be mentioned.

Rule II of Public Works Department Circular No. 83 of 1876.
Rule IV of Public Works Department Circular No. 74 of 1876.

10. Of course these remarks apply only to cases in which there are several works going to make up a project. There will still be many works which cannot be identified with any project, or which may be said to form a project each of itself, or which it would not be worthwhile to debit to a project. The entries in the Budget for all such items would be made as at present. The local authorities are the best judges of such works. No rule can be laid down regarding them.

11. Another change made in the arrangement of Part I of the Budget Estimate is the division of the column computed expenditure to end of year current into two columns to show the actual outlay to the end of the year, and the probable outlay of the year current. This change has been made as it is necessary that determinated amounts should be kept distinct from those only in the stage of estimate, as well as to admit of its being known what the probable expenditure of the year is likely to amount to.

12. In the preparation of the Budget Estimate the services of the office of Account should be utilized as much as possible, and its assistance obtained in the compilation of the Budget in respect to arrangement of entries, quotation of authority, and amount of sanction; and care should be taken that information on record in that office is not called for from Executive Engineers.

Order.—Ordered, that this Resolution be communicated to the Governments and Administrations noted in the margin, and the Inspector-General of Military Works for information and guidance, and to the Military and Financial Departments for information.

Governments of Madras, Bombay, Bengal, North-Western Provinces and Punjab.
Chief Commissioners, Central Provinces, British Burmah, Oudh, Assam, Coorg and Mysore.
Resident, Hyderabad.
Governor-General's Agents, Rajpootana and Central India.
Superintendent, Port Blair.

(Signed) G. J. MELLISS,
Offg. Dy. Secy. to the Govt., of India.

No. 220. Order thereon, 13th January 1877, No. 111.

ACCOUNT, No. 17.

Communicated to the following officers for information and guidance.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 258. Read the following :—

PROVINCIAL.

PART I.—*Irregularities with respect to Estimate.*

Item No.	Particulars.	Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Expenditure during Month.	Opinion of the District Engineer, with final Remarks by Examiner.	Orders by Local Government.
							No. 259. ORDER THEREON, 15th Jan. 1877, No. 133.
							ACCOUNT, No. 18.
	Calicut.	RS.	RS.	RS.	RS.		
1	Repairs to Calicat Pier ..	..	685	685	61	The Local Government have pointed out to the District Engineer that there should be no further delay in the preparation of the estimate.	1. No further orders required.
	Chikkakol.						
2	Store shed at Calingapatam.	4,355	4,584	229	..	The District Engineer states that the excess over estimate will be adjusted from remaining materials.	2. Do.
	Kambam.						
3	Taluq Kacheri and Subsidiary Jail at Kambam.	..	14,462	14,462	..	In their orders on the statement of Objectionable Items for July 1876 the local Government state that nothing can at present be decided about public buildings at Kambam.	3. Do.
	Kurumbanadu.						
4	Repairing Manantoddy Police huts.	..	277	277	..	The Local Government in their orders on the statement for July request the District Engineer to sanction the estimate without delay.	4. Do.
	Madura.						
5	Racket Court at Madura.	5,630	6,273	643	..	The District Engineer's explanation awaited.	5. Do.
	Mangalur.						
6	Renewing roof of Sub-Court-house, Mangalur.	2,960	3,372	412	12	The District Engineer states that the excess will be reduced to within 5 per cent. by sale of surplus materials excess due to work executed more than provided for in estimate.	6. Do.
	Mount.						
7	Maintenance of Guindy Water Project.	..	764	764	..	The District Engineer's reply awaited.	7. Do.
8	Beading gilt to door frames, Government House, Guindy.	..	280	280	..		
9	Bell for the Roman Catholic Church, Poonamallee.	..	319	319	..		
	Nellore Southern.						
10	Taluq Kacheri at Gudur.	2,910	3,911	1,001	19	The District Engineer states that the amount required will, exclusive of recoveries, be under Rs. 500. Further reference made.	8. Do.
11	Police Hospital at Nellore.	6,370	6,926	556	..	The District Engineer states that the revised estimate is under preparation.	9. Do.
	Nilgiri.						
12	Improvements to the new Coonoor Ghaut.	24,000	25,250	1,250	..	It is suggested that the District Engineer, Nilgiri, be asked to obtain sanction at once to a revised estimate. No outlay incurred since 1874-75.	10. The Examiner is authorized to pass the excess expenditure which is very slightly in excess of 5 per cent. over estimate.

PART I.—*Irregularities with respect to Estimate*—(Continued).

Item No.	Particulars.	Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Expenditure during Month.	Opinion of the District Engineer, with final Remarks by Examiner.	Orders by Local Government.
	Nilgiri—(Contd.)	RS.	RS.	RS.	RS.		
13	Improving the road through Kandal Bazaar.	..	3,995	3,995	..	The District Engineer's reply awaited. An appropriation has been entered in the Budget, and G.O., No. 820, dated 23rd March 1875, quoted against the work.	11. G.O., No. 820 of 23rd March 1875, will be taken as sanctioning an estimate of Rs. 4,000 for this work.
	Presidency.						
14	Experiments for filling the Cooum River with sea water.	..	2,781	2,781	..	No outlay has been incurred on these works during the current year. It is suggested that the District Engineer, Presidency, be called upon to obtain immediate sanction for each work.	12. The District Engineer's report should be obtained.
15	Repairing St. George's Bridge near Government House.	..	911	911	..		
16	Reforming road over Victoria Bridge.	..	429	429	..		
17	Parapet walls for the Walaja Bridge.	..	1,997	1,997	..		
18	Opening the mouths of the creeks at Mylapore and Triplicane.	..	1,462	1,462	212	The District Engineer states that the work was undertaken under the authority of G.O., No. 43, dated 7th January 1876, and that an estimate will be submitted to Government for sanction. This work is quite distinct from that sanctioned in G.O., No. 2,536, dated 22nd September 1876.	13. The District Engineer, Presidency, is requested to take the necessary steps to have the estimates for these works sanctioned and the expenditure adjusted without further delay.
19	Repairing Chepauk railings.	..	946	946	..	*Vide* remarks against the first four items in the Presidency District.	14. No further orders required.
20	Whitewashing the Grand Jail.	..	240	240	..		
21	Repairing main building and out-houses, Government House.	9,120	10,251	1,131	..	Do. do. ..	
22	Taking levels for verifying Major D'Haviland's bench-marks.	..	401	401	317	The District Engineer states that an estimate will be submitted to Government for sanction shortly.	
23	Conservancy of the Cooum	..	223	223	223	Work carried out under G.O., No. 1,992, dated 3rd August 1876, paragraph 9. The District Engineer should be requested to submit an estimate.	15. The District Engineer will submit the requisite estimate.
	Shermadevi.						
24	Range Officer's Bungalow at Shermadevi.	6,700	7,011	311	..	The District Engineer simply states that the excess is within 5 per cent. and does not explain the cause of excess. The work has not been reported completed.	16. No orders required.
	Tinnevelly.						
25	New Jail at Palamcottah.	..	4,940	4,940	922	The District Engineer states that the estimate has been sanctioned with certain alterations in G.O., No. 2,247, dated 16th October 1875. A copy of this Government Order does not appear to have been communicated to this office.	17. The District Engineer's attention is called to G.O., No. 71, of 8th April 1876, with which Judicial Department Orders, No. 2,247, dated 16th October 1875, are recorded. These will now be communicated to the Examiner.
	Vellur.						
26	Tippoo's Mahal, Vellur Fort.	2,170	2,549	379	..	The District Engineer states that supplemental estimate has been called for. No outlay since June 1876.	18. The estimate for this work is Rupees 2,700. *Vide* G.O., No. 2,390, dated 22nd August 1874. It has therefore not been exceeded. The original intention to convert the building into a Taluq Cutcherry has however been abandoned. (G.O., No. 2,033, dated 14th Dec. 1876, Revenue Department).

PART I.—*Irregularities with respect to Estimate*—(Continued).

Item No.*	Particulars.	Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Expenditure during Month.	Opinion of the District Engineer, with final Remarks by Examiner.	Orders by Local Government.
	Vizianagram.	RS.	RS.	RS.	RS.		
27	Repairing Lunatic Asylum at Waltair.	..	200	200	..	No outlay has been incurred since March 1876. An estimate of Rs. 981 appears in the District Engineer's return of sanctions for November regarding which a reference has been made.	19. No orders can be passed till the result of the reference made by the Examiner is known.
	West Coast Canal.						
28	Emergent repairs to the Cruz Milagro Dam.	..	992	992	39	This work was commenced under the authority of G.O., No. 1,775, dated 12th July 1876. It is suggested that the District Engineer be called upon to obtain sanction to an estimate for this work.	20. An estimate for this work should be prepared as early as practicable and submitted with an application for funds.

PART II.—*Irregularities with respect to Appropriation.*

Item No.	Particulars.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	Expenditure during Month.	Opinion of the District Engineer, with final Remarks by Examiner.	Orders by Local Government.
	Calicat.	RS.	RS.	RS.	RS.		
1	Repairs to Calicat Pier ..	..	685	685	61	The District Engineer states that this work was carried out on emergency, and that a bill has been submitted to the Master Attendant, Administrative Department, for sanction and appropriation of funds.	21. No orders required.
	Guntur.						
2	Repairing Well in Guntur Jail.	..	523	523	250	The District Engineer's reply is awaited.	22. An appropriation of Rs. 750 was made for this work in G.O., No. 3,114, of 10th November 1876.
	Madras Harbour.						
3	Madras Harbour Works ..	..	4,61,123	4,61,123	2,82,174	*Vide* G.O., No. 2,581, dated 27th September 1876, which authorizes the continuance of expenditure on this work pending an additional assignment of funds.	23. No remark called for.
	Madura.						
4	New Racket Court, Madura.	..	1,443	1,443	..	The District Engineer states that a sum of Rupees 1,080 was transferred to this work from the appropriation for "Terumal Naick's Palace," but no orders of Government have been received in this office to that effect.	24. The District Engineer will take the necessary steps to adjust this outlay.
	Nellore, Northern.						
5	Salt road from Koppote to Venayagam.	..	8,010	8,010	8,010	District Engineer's reply awaited. The Board of Revenue in their Proceedings of 8th September 1876, No. 7,690, requested that an outlay on this work be transferred from Local to Provincial.	25. Orders deferred pending the District Engineer's reply.

PART II.—*Irregularities with respect to Appropriation*—(Continued).

Item No.	Particulars.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	Expenditure during Month.	Opinion of the District Engineer, with final Remarks by Examiner.	Orders by Local Government.
	Nellore, Southern.	RS.	RS.	RS.	RS.		
6	Reconstructing Slaughter-house.	..	2,197	2,197	73	The outlay on these three works will be transferred from Provincial to the debit of Civil Department under instructions from the Accountant - General, Madras.	26. No orders required.
7	Restoring Dykes' Skew Bridge	..	3,065	3,065	113		
8	Dresser's house attached to the Civil Dispensary.	..	1,177	1,177	155		
9	Police Hospital at Nellore	468	979	511	45	The District Engineer states that funds will be applied for when the revised estimate is submitted for sanction.	27. Do. do.
	Nilgiri.						
10	Constructing Stables and Coach-house at Lower Norwood.	..	1,153	1,153	1,153	In G.O., No. 2,478, dated 16th September 1876, in which the estimate is sanctioned, the Financial Department is requested to provide funds.	28. The attention of the Financial Department is called to G.O., No. 2,478, of 16th September 1876, regarding the provision of funds for this work.
	Presidency.						
11	Opening the mouths of the creeks, Mylapore and Triplicane.	..	1,059	1,059	212	*Vide* remarks in Part I in respect to estimates.	29. *Vide* remarks against this work in Part I.
12	Pulling Punkahs of the General Hospital.	..	2,711	2,711	602	The District Engineer states that this work is proceeded with every half-year under the authority of G.O., No. 33, dated 8th May 1874. The outlay will be transferred to Civil Department.	30. No orders required.
13	Renewing wooden arch over the Central opening of St. Mary's Bridge.	..	1,661	1,661	1,661	In G.O., No. 2,598, dated 27th September 1876, the Government promise a specific appropriation later in the year. Work undertaken under G.O., No. 1,654, dated 30th June 1876.	31. An appropriation of Rupees 3,000 has been made for this work from the Provincial Reserve in G.O., No. 88, of 10th January 1877.
	Salem.						
14	Constructing Police huts at the Central Jail, Salem.	4,590	5,530	940	226	Additional appropriation of funds promised in G.O., No. 2,034, dated 7th August 1876.	32. An additional appropriation of Rupees 3,985 has been made for this work from the Provincial Reserve in G.O., No. 88, of 10th January 1877.
	Tirupatur.						
15	Constructing defensive works to protect the banks of the Ianapurat, Periapett, and the bank of the Palar.	..	2,660	2,660	1,045	An estimate of Rs. 2,970 was sanctioned for this work in G.O., No. 1,978, dated the 3rd August 1876, but no appropriation appears to have been provided.	33. An appropriation of Rupees 2,970 has been made for this work from the Provincial Reserve in G.O., No. 88, of 10th January 1877.
	West Coast Canal.						
16	Emergent repairs to the Cruz Milagre Dam.	..	992	992	39	This work is being proceeded with on emergency under G.O., No. 1,775, dated 12th July 1876.	34. *Vide* remarks against work in Part I.

(Signed) G. W. WALKER, Major-General, R.E.,

Secretary to Government.

No. 268. Read the following letter from G. J. MELLISS, Esq., Officiating Deputy Secretary to the Government of India, Public Works Department, (Account—General,) to Major-General G. W. WALKER, R.E., Secretary to the Government of Madras, Public Works Department, dated Fort William, 8th January 1877, No. 7 A—G :—

I AM directed to acknowledge receipt of your letter No. 2,755, dated 14th October 1876, and in reply to convey sanction to an additional grant of Rupees 1,286* for 1876-77, under Ordinary Imperial, Other Services, to provide for outlay on repairs to Light-houses, during the current official year.

	RS.
*Repairs	1,029
Establishment at 25 per cent.	257
	1,286

2. The effect of this addition on the Madras Imperial Grant will be stated in a separate Resolution.

No. 269. ORDER THEREON, 16th January 1877, No. 138.

ACCOUNT, No. 19.

COMMUNICATED to the officers concerned with reference to G.O., No. 2,754, dated 14th October 1876.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 304. Read the following Proceedings of the Madras Government in the Revenue Department, dated 5th January 1877, No. 40 :—

Proceedings of the Board of Revenue, dated 30th December 1876.

READ Government Order, Revenue Department, dated 19th December 1876, No. 3,089, communicating to Board of Revenue Government Order, Public Works Department, authorizing the execution, from Relief Funds, of as many sanctioned Repair and Minor New Works as cannot be provided from the Irrigation Budget Grant.

COMMUNICATED to all Collectors of distressed districts.

2. The Irrigation Repair and Minor New Works executed by District Engineers under the present orders will be paid for from Relief Funds and ought to be shown in the weekly statements of relief which Collectors are required to furnish, so that information as to the whole relief outlays may be placed systematically before Government.

3. To secure this the Board suggest that the District Engineers be supplied with funds for specific works by the Collectors out of the lump grants sanctioned fo

relief works in the districts. A list of the works and the amounts so placed to the credit of the Public Works Department might be sent monthly to the Board for communication to the Accountant-General and the Examiner of Public Works Accounts. The works sanctioned for execution should be entered in each weekly report, a note that they are being carried out under the present orders being entered in the column of remarks. The Board request that stringent orders be issued in the Public Works Department to secure that the officers in charge of the works shall furnish punctually to the Collectors the particulars required to be inserted in the weekly relief reports.

4. The Board would suggest further that where works of the kind are executed otherwise than by direct departmental agency, the contracts should be given to the villagers wherever possible.

The Board's suggestions are approved. Their Proceedings will be communicated to the Public Works Department for the issue of the orders solicited.

(True Extract.)

(Signed) J. H. GARSTIN,

Acting Secy. to Govt., R.D.

No. 305. ORDER THEREON, 18th January 1877, No. 156.

ACCOUNT, No. 20.

There would be some inconvenience in literally carrying out the Board's suggestion to supply funds to District Engineers for specific works, as the District Engineers are not the disbursing officers of the Public Works Department. It would moreover lead to much confusion in the accounts were any Public Works disbursing officers supplied from funds from sources other than credit orders placed at their disposal by the Examiner, Public Works Accounts.

2. The following procedure, which must be strictly observed by all Executive Officers in charge of Famine Relief Works, will secure the object the Board of Revenue have in view:—

Separate applications for the funds required for carrying out Famine Relief Works will be submitted by the several Executive Officers in charge of Famine Relief Works, from time to time as required, to the Examiner, through the District Engineer; such applications being headed 'Famine Relief Works' in red ink to distinguish them from the ordinary applications submitted monthly to the Examiner.

3. On receipt of these applications, the funds will be granted by the Examiner, a monthly statement of all funds so granted being submitted for the formal approval of Government in accordance with G.O., No. 3,531, dated 26th December 1876, and the entire outlay incurred from these funds will be accounted for to the Examiner.

4. As suggested by the Board of Revenue, an approximate weekly statement of the outlay incurred from Famine Relief Funds will be submitted by each Executive Officer to the Collector of the District. This statement should show—

1st,—the name of each work;

2nd,—the number of men employed;

3rd,—the amount of expenditure incurred;

4th,—the general progress of the work;

which statements, as received, will be included in the general statements submitted by the Collector to the Board of Revenue.

5. The above observations are not meant to apply to those cases in which relief works are carried out directly by the Revenue Department, with merely the professional assistance of an officer of the Public Works Department, working under the orders of the Collector or other Revenue Officer—

In all such cases the funds required will be provided by the Collector, and the outlay will be accounted for directly to him, under the rules in force in the Revenue Department, all the necessary arrangements being made by the Revenue Officer concerned.

6. There remain to be considered a few special cases, a few of which have already occurred, in which a Public Works Officer, not working under the direct orders of the Collector, incurs certain petty expenditure in connection with a Famine Relief Work carried out directly by the Revenue Department. In these cases the expenditure incurred by the Public Works Officer will be debited in the first case in his accounts to 'Miscellaneous Advances.' A bill will be submitted monthly by the Executive Officer to the Collector, who will defray the amount in cash, debiting the expenditure in his accounts to the work concerned, in order that the total expenditure on the same work may appear in one and the same department.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 306. Read the following endorsement of the District Engineer, Salem, dated Salem, 6th January 1877, No. 133 S.L. :—

From W. C. S. WEST, Esq., Executive Officer in charge of Tripatur Range, to Major P. MONTGOMERIE, R.E., District Engineer, Salem, dated Tripatur, 8th December 1876, No. 1,050.

WITH reference to your No. 1,229, dated 30th March last, I have the honor to report that I have not been able to procure a suitable building for the use of the Tripatur Range Office; but, as Mr. Lowe is about to leave the station, he proposes renting his bungalow at Rupees 15 per mensem. I therefore beg I may be permitted to take it up, and request you will be pleased to ask Government to sanction Rupees 15 instead of Rupees 10 sanctioned in G.O., No. 1,486, dated 28th May 1875.

2. Mr. Lowe's bungalow is a semi-permanent substantial tiled building lately built; the accommodation is two spacious rooms, a bath-room, and a small veranda

This accommodation would be a very great improvement to the present ill-ventilated Chuttrum occupied by the Range Office and which the Collector wishes should be vacated.

Submitted to the Secretary to Government with a recommendation that Government will be pleased to sanction the rent of Rupees 15 now asked for till the erection of a temporary Range Office for which an estimate will be submitted shortly—*Vide* Chief Engineer's memorandum, No. T-20, of 14th April 1876. The Collector urges to vacate the Soldiers' Shed now occupied by the Range Office for the use of travellers.

(Signed) P. MONTGOMERIE, Major, R.E.,
District Engineer of Salem.

No. 307. Order thereon, 18th January 1877, No. 157.

ACCOUNT, No. 21.

Sanctioned.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 314. Read the following letter from Major H. M. VIBART, R.E., Officiating District Engineer, Presidency, to Colonel W. FAREWELL, Officiating Deputy Chief Engineer, Public Works Department, dated Fort St. George, 10th January 1877, No. 5,217 :—

With reference to your memorandum, No. 1,425-T, dated 20th December 1876, I have the honor to report that a sum of Rupees 3,120 out of the Budget Grant of Rupees 5,400 for the kitchen at the General Hospital is available for transfer to the Provincial Reserve, as the cost of the apparatus, &c., will have to be paid for at home.

No. 315. Order thereon, 18th January 1877, No. 161.

ACCOUNT, No. 22.

The sum of Rupees 3,120, surrendered by the District Engineer, Presidency, is credited to the Provincial Reserve.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

Read the following papers :—

No. 316. Circular from the Government of India in the Public Works Department, (Account—General,) dated Simla, 30th October 1876, No. 74.

Classification of the Budget Estimate and Outlay on Civil Buildings, Communications, and Miscellaneous Public Improvements.

Read again the following papers :—

Paras. 9 to 21 of Appendices to the Code of 1858 of the Regulations of the P. W. Dept.
Report of 1864 on the Commission on Public Works Accounts.
Public Works Department Circular No. 9 of 1864.
Chapter XIV, Section i, paragraph 18 of Public Works Code.

Read also the following :—

Financial Department Resolution, No. 4,803, dated 10th November 1871.
Public Works „ „ Nos. 469—78 A G, dated 23rd August 1873.

Resolution.—The Government of India have recently had under consideration the necessity for definite rules as to the precise classification of the outlay on Other Services, so as to ensure uniformity in the record of expenditure under Civil Buildings, Communications, and Miscellaneous Public Improvements, and to admit of information that is often required being easily furnished. In this view the following remarks and orders are passed on the subject :—

Civil Buildings.

2. Previous to the appointment of the Commission on Public Works Accounts in 1864, the classification under Civil Buildings was as follows :—

C. Judicial—
1.—Police buildings of the Preventive or Detective Department.
2.—Court-houses for Civil or Criminal Justice.
3.—Jails.—Jails and buildings attached to Penal Settlements.

D. Revenue—
1.—Land and Miscellaneous.
2.—Customs.
3.—Opium.
4.—Salt.

E. Ecclesiastical—
1.—Churches and other buildings.
2.—Burial-grounds.

F. Educational—

G. General—
1.—Government, including all Government houses, residences, Secretariat Offices, Legislative chamber, and the like.
2.—Public Works.—Office buildings, store-rooms, workshops for general use of the Department, and not chargeable to particular works.
3.—Post Office.
4.—Mint.
5.—Charitable institutions, which will comprise hospitals, dispensaries, asylums, &c.
6.—Scientific institutions, including observatories, museums, public libraries, botanical gardens, &c.
7.—Monuments and antiquities.
8.—Miscellaneous.

N. Electric Telegraph.

3. The Commission on Public Works Accounts in 1864 recommended that this classification should be done away with, and for it should be substituted one head of

"Civil Buildings" to include all "works connected with the Revenue, Post Office, Telegraph, General, Ecclesiastical, Educational and Judicial Departments."

4. This proposal was agreed to by the Government of India, and the result is that the code provides for the outlay being recorded under one head of "Civil Buildings" only.

5. But from time to time information was gradually wanted as to the outlay on buildings for each Department, until of necessity the practice has arisen of recording the outlay so as to admit of the expenditure on any particular class or buildings being ascertained without difficulty. And when the Provincial Service arrangements were introduced, the classification of the outlay became gradually arranged under the following heads:—

I.—Imperial—

Opium.
Mint and Currency.
Post Office.
Telegraphs.
Offices of the Supreme Government.
Viceregal Residences.
Imperial Museum, Calcutta.
Stamp and Stationery Office, Calcutta.
Surveyor General's Office, Calcutta.
Treasury Buildings at Calcutta.
Bishop's Palace.
Salt and Customs Buildings.
Forest Buildings.

II.—Imperial Services which in respect of Public Works expenditure are provided from Provincial Funds, but in other respects are Imperial Services—

Land Revenue Buildings.
General Buildings.

III.—Provincial Services—

Jails.
Police.
Education.
Medical (Hospitals and Dispensaries).
General.

Under the last head is entered under distinct sub-heads Government Houses and Residencies, Ecclesiastical Buildings, Charitable Institutions, Scientific Institutions, Public Works Buildings and Miscellaneous expenditure.

6. The above classification deals, especially under the head Imperial, with each kind of building, and does not group them in a methodical order. This defect is due to several changes having been made in the works to be classed under Provincial Services, whereby the issue of orders requiring the outlay to be properly grouped was prevented, and the result is that there is a variety of classification and a want of uniformity in the whole which renders it somewhat difficult to classify the total expenditure. What adds to the difficulty is the rule in Chapter XVI, Section i, paragraph 18 of the Code under which outlay is classified under the one head of "Civil Buildings" only, and the order in Chapter XII, Section ii, paragraph 40, by which the abstracts of estimates for repairs to Civil Buildings are prepared for the whole of the buildings in a station without distinction of departments to which the work belongs.

7. There can be no difference of opinion on the necessity for issuing some precise orders showing how the outlay under Civil Buildings is to be classified. The only question is what is the best manner and what are the most suitable heads to adopt.

8. This point has received the attentive consideration of the Government of India, and the classification of the outlay on Civil Buildings that suggests itself as expedient is that the outlay should be arranged according to the department for which the building is required, and as it would be charged in the Civil Budget Estimate if the charge was a civil one, so that if it was wanted to be known what the total charge for any one department amounted to, all that would be necessary would be to add the provision in the Civil estimate to the allotment in the Public Works estimate, and thus arrive at the total charge.

9. In this view the following rules are laid down for guidance in the classification of the outlay on Civil Buildings:—

I.—The Budget estimate and accounts of outlay on Civil Buildings is to be classified as follows:—

I.—IMPERIAL SERVICES.

	1. Forest.
	2. Customs Buildings.
	3. Salt "
	4. Opium "
	5. Stamps for Stamps and Stationery Office, Calcutta.
	6. Mint.
	7. Post Offices.
	8. Telegraph—the buildings for the Indian Telegraph Department being kept quite distinct from those for the Indo-European.
Administration	9. Viceregal Buildings.
	10. Secretariat " of the Government of India.
	11. Treasury " at Calcutta.
	12. Currency " "
Minor Departments	13. Surveyor General's Office.
	14. Imperial Museum, Calcutta.
	15. Educational—University Buildings at Calcutta.
	16. Ecclesiastical for Bishop's Palace at "

II.—PROVINCIAL SERVICES (IMPERIAL).

This title indicates the outlay for those Imperial Services which in respect of Public Works expenditure are provided for from Provincial Funds, but in other respects are Imperial Services.

	17. Land Revenue Buildings.
	18. Excise Buildings.
Administration	19. Residences for Local Governments.
	20. Secretariat Offices.
	21. Board of Revenue Buildings.
Minor Departments	22. Museums.
Law and Justice	23. High Court Buildings.
	24. Small Cause Court Buildings.
	25. District Court Buildings.
Ecclesiastical	26. Churches.
	27. Burial-grounds.
	28. Political Agencies.

III.—PROVINCIAL SERVICES.

Jails	29. Central Jails.
	30. District "
	31. Other buildings, such as locks-up, &c.

	32. Police buildings, such as locks-up, &c.
	33. Registration.
Education	34. Government Colleges.
	35. " Schools, higher class.
	36. " " middle "
	37. " " lower "
	38. Normal School Buildings.
	39. Schools for girls.
	40. Schools of art.
Medical	1. Hospitals and Dispensaries.
	42. Lock Hospitals.
	43. Medical Colleges and Schools.
	44. Lunatic Asylums.
	45. Printing.
	46. Marine (other than Dockyards classed as Military).
	47. Minor Establishments.
	48. Miscellaneous or General.
	49. Public Works Buildings.

NOTE.—In cases of any building constructed for the purpose of two or more departments, the outlay on it will be placed against the department for which the largest amount of accommodation is provided. But a note should also be added in the entry of the work to indicate the other departments for which the building is also used.

II.—The Budget estimate of expenditure will be prepared in the order of the heads given above, but in view to avoid a multiplicity of details, the heads to which the works belong will be entered in a separate column to be provided for the purpose. No totals need be given for each head in the body of the Budget estimate, but an appendix should be added to the Budget showing the sum required for each department under the main-heads of account.

III.—The outlay on Civil Buildings will be recorded under the main-heads of Original Works and Repairs, Imperial and Provincial as at present without any monthly totals for the heads of expenditure. But in the monthly schedule of expenditure submitted by the Executive Engineer, the head to which the entry relates will be entered against each work, so as to admit of the Sub-Register being posted accordingly.

IV.—In order to ensure uniformity of classification it is required for the future that the headings of the estimates for Works or Repairs should show distinctly the fund, class, main-head and head (and where necessary the project of which the work forms part) to which the estimate relates, thus—

Fund.—PROVINCIAL SERVICES (IMPERIAL).

Class.—CIVIL BUILDINGS.

Main-head.—*Original Works.*

Head.—Law and Justice, High Court Buildings.

Project of which the work forms part.—High Court at Calcutta.

Work.—Constructing a High Court at Calcutta.

The Government of India attach particular importance to this rule being observed. For repairs, distinct estimates should be prepared for each head at each station. The requisitions for Petty Works should also be prepared accordingly.

V.—In the Sub-journal or Sub-register of the Examiner's Office the outlay on Works and Repairs will be posted under the main heads only (Imperial or Provincial) e head of the work being noted against each, from which the appropriation account

can be prepared. By this means a multiplicity of monthly totals would be avoided, and the object of simplicity which the Commission on Public Works Accounts had in view would be preserved, while the means would always be forthcoming of aggregating the items under the head of account at the end of the year and preparing the appropriation accordingly.

COMMUNICATIONS.

10. Previous to 1864, the charges under Communications were classified as follows:—

1. Metalled roads including all subsidiary works, drains or culverts, toll-houses, chowkies, &c., but excluding the larger bridges which will be exhibited separately.
2. Unmetalled roads.
3. Bridges such structures when built as separate works, and all bridges on lines of road of which the aggregate water-way is more than 100 running feet.
4. Boat-bridges and ferries including the immediate approaches with planked causeways.
5. Navigable canals with all their appurtenances.
6. River improvements.
7. Accommodation for travellers.

These sub-heads were abolished on the report of the Commission on Public Works Accounts, and the outlay is now recorded only under the one head of "Communications." Persistent efforts have been made to have the estimates and outlay dealt with by *projects*, so that the total cost of any one project or line of road should be known. And some attempts have been made to group the works by main lines of road and by district roads. In the General Administration Reports of each Province the roads have been divided off into 1st-class, 2nd-class, and 3rd-class. Recently, in the North-Western Provinces, the roads have been grouped into—

I.—Metalled and bridged roads.
II.—Raised and bridged but unmetalled roads.
III.—District roads not raised.
IV.—Village roads.
V.—Ferries.
VI.—Accommodation for travellers.
VII.—River improvements.
VIII.—Arboriculture.

In Bengal the roads have been divided into systems and Commissionerships, the estimate and outlay for each line of road being kept distinct.

11. The classification adopted by the North-Western Provinces seems a very suitable one. But the Government of India consider that the expenditure on Communications should be so recorded and the estimates so prepared as to show the total estimated cost and the total outlay on each project or line of road distinctly, the outlay on each line or project should be further sub-divided so as to show the main facts of the expenditure. This is done in the case of railways, and there seems no reason why it should not be done in the case of roads.

I.—The following classification should be adopted for the future:—

1.—Metalled and bridged roads.

The estimate for each road being sub-divided so as to show the probable cost under each of the following sub-heads:—

Earthwork and formation of road.
Metalling.
Bridges and culverts under 100 feet water-way.
Bridges over ditto.
Inspection-houses and other buildings.

Accommodation for travellers.
Wells.
Plantations or road-side avenues.
Mile-stones and miscellaneous.

2.—Raised and bridged and unmetalled roads.

[As above.]

3.—District roads not raised.

[As above.]

4.—Village roads.

[As above.]

NOTE—In the case of repairs the sub-heads would be—

Collection of metalling.
Consolidation of do.
Ordinary maintenance, including nokur cooly establishment, spreading of metal for petty repairs, and repair of earthen sides.
Repairs to bridges and drains.
„ to buildings.
Tending plantations.

5.—Boat-bridges and ferries.

6.—River improvements.

7.—Navigable canals.

The estimate for each canal being sub-divided so as to show the probable cost under each of the following sub-heads:—

Excavation of bed and raising embankment.
Locks and sluices.
Buildings for accommodation of establishment.
Toll-houses.
Navigation plant for purposes of communication.

8.—Accommodation for travellers.

9.—Arboriculture.

NOTE.—Nos. 8 and 9 would seldom be required, for as a rule the expenditure on them should form sub-heads f Nos. 1 to 4.

II.—The Budget estimate of expenditure should be prepared in the order of he heads given above, the grants being so arranged as to bring out the allotment 'or each project quite distinctly. On this point separate instructions will be issued.

III.—The outlay on Communications will be recorded under the main-head of Original Works or Repairs (Imperial or Provincial) as at present without any monthly totals for the head or sub-head of expenditure. But in the monthly schedule of expenditure submitted by the Executive Engineer, the head and sub-head to which the entry relates and the project of which the work forms part will be entered against each work, so as to admit of the Sub-journal or Sub-register being posted accordingly.

IV.—In order to ensure uniformity of classification it is required for the future the headings of the estimates for Works or Repairs should show distinctly the fund, class, main-head and head, and where necessary, sub-head to which the estimate relates.

Fund.—PROVINCIAL SERVICES.

Class.—COMMUNICATIONS.

Main-head.—*Original Works.*

Head.—Metalled and bridged roads.

Project of which the works form part.—Road from to

Sub-head.—Bridges over 100 feet water-way.

Work.—Constructing a masonry bridge of arches of water-way over the river at .

V.—For repairs the estimates should be prepared for each road distinctly under the appropriate sub-head. On this point separate instructions will be issued.

VI.—The rule as laid down in paragraph 9, Rule V, of the Resolution will also be applicable to the record of the outlay under Communications.

MISCELLANEOUS PUBLIC IMPROVEMENTS.

12. The present class of account termed Miscellaneous Public Improvements, introduced on the recommendation of the Commission on Public Works Accounts, comprises the following heads of the classification in force previous to 1864 :—

1. Town buildings, including town halls, and public offices or rooms, city walls and gates.
2. Markets.
3. Paving and streets.
4. Lighting.
5. Water-supply.
6. Sewage, including drainage.
7. Harbours and navigation.
8. Lighthouses.
9. Mines.
10. Manufactures.

The outlay under Nos. 1 to 7 is, as a rule, incurred from Local Funds. The heads of account above enumerated should be adopted for the future. And the orders issued in Rules II to V of paragraph 9 of this Resolution should also be considered applicable to the estimates and record of outlay under Miscellaneous Public Improvements. In the case of Water-supply, Harbours and Lighthouses the outlay should be sub-divided under such sub-heads as may seem to be appropriate to the case.

GENERAL REMARKS.

13. The classification laid down in this Resolution should be adopted as far as it is possible to do so in the case of outlay on Public Works from Local Funds.

14. A pattern form of Budget estimate filled in with suitable entries will be circulated for guidance at an early date.

ORDER.—Ordered, that this Resolution be communicated to all Local Governments and Administrations noted on the margin, for information and guidance, and to the Financial Department for information.

The Governments of Madras and Bombay, Bengal, North-Western Provinces and the Punjab, in the Public Works Department, General and Irrigation Branches.
The Chief Commissioners of Oudh, Central Provinces, British Burmah, Mysore and Coorg, and Assam.
The Resident at Hyderabad.
The Agents of the Governor-General for Central India and Rajpootana.
The Superintendent of Port Blair, and the Chief Commissioner, Andaman and Nicobar Islands.
The Inspector-General of Military Works.

(Signed) A. B. SAMPSON,

Under Secy. to the Govt. of Ind

No. 316-A. Circular from the Government of India in the Public Works Department, (Account—General,) dated Simla, 30th October 1876, No. 76 P. W.

Classification of outlay and preparation of Budget Estimates and Appropriation Account of Expenditure on repairs to buildings and roads.

Read again the following portions of the Public Works Code :—

Chapter XII, Section ii, paras. 31 to 41 of Code.
,, XII, ,, iii, ,, 27 to 31 ,,
,, XIII, ,, ii, para. 6 of Code.
,, XIII, ,, iii, paras. 10, 14 to 35 of Code.

Read also the following :—

Public Works Department letter to Accountant-General, Public Works Department, No. 347 A—G, dated 4th April 1873.

Letter from Inspector-General, Military Works, No. 3,266, dated 10th June 1874.

,, to the President of the Committee for inquiring into work of Executive Engineers Offices, No. 561 A—G, dated 12th August 1874.

,, from the President of the Committee for inquiring into work of Executive Engineers' Offices, dated 3rd July 1875.

Report of the Committee for inquiring into work of Executive Engineers' Offices.

Read also the following Proceedings of the Government of Bengal :—

No. 6,556, dated 7th November 1868.
Circular No. 48, dated 31st July 1874.
,, ,, 16, ,, 2nd ,, 1875.
,, ,, 5, ,, 30th January 1875.
,, ,, 8, ,, ,, ,, ,,
No. 1,702, dated 30th March 1875.

Read further—

Bengal Provincial Budget Estimate for 1875-76.
Public Works Department Resolution, No. 363 A—G, dated 18th June 1875.
Punjab Provincial Budget Estimate, 1875-76.
Public Works Department Resolutions, Nos. 423—24 A—G, dated 16th July 1875.

Resolution.—The Government of India having had under consideration the necessity of ensuring a better record than exists at present of the outlay on repairs to buildings and roads, and for completing the check on the provision of funds for such repairs, has arrived at the following conclusions, which will now be recorded under the several heads into which the subject divides itself.

Classification of outlay on Repairs.

2. By the Code Chapter XII, Section ii, paragraph 31, one of the classes of repairs is termed special repairs, consisting of repairs rendered necessary by fire, storm, flood, or other unforeseen accidents.

3. For this definition the Committee appointed to report into the work of Executive Engineers' Offices would substitute repairs " rendered necessary by decay of entire roof-timbers, wear of entire floors, " and repairs rendered necessary by " fire, storms, floods, or other unforeseen accidents."

4. The Government of India do not see the necessity for adding to the definition special repairs, for if periodical repairs are properly executed, the extensive renewals

which the classification of the Committee would indicate as necessary need never be required. It is simply owing to neglect of ordinary repairs that such extensive work has had to be carried out. But in cases where extensive outlay has to be incurred in renewals of roofs and floors, which cannot be classed as periodical repairs, such repairs may be classed as special repairs, and the outlay recorded accordingly.

5. The second-class of repairs is termed periodical or current repairs which are necessary for the proper preservation of buildings, and consist of two kinds, viz., one for repairs which are, as a matter of regulation, required to be done periodically, and the other of occasional repairs, such as renewals of plaster which vary in extent from time to time, and which are not, as a matter of regulation, done along with the other class of periodical repairs, though it is convenient to execute them at the same time.

6. The Committee recommend that for this definition periodical repairs should be defined as "strictly confined to those which recur after certain fixed periods, such as white-washing, color-washing, painting, leeping, mud-plaster to roofs, thatching, &c.

7. The Code Chapter XIII, Section ii, paragraph 6, lays down the periods when certain kinds of repairs are to be executed, which are as follow:—

Once in three or four years, or when reported necessary.	Once a Year.	Twice a Year.	When necessary.
External white-washing or color-washing, Sand-rubbing. Painting. Grass-coating. Relaying tiles.	Internal white-washing to soldies' privies. Renewals and repairs of jhamps.	Internal white-washing to all barracks, hospitals, cells and guard-rooms, and to other buildings when reported necessary.	Repairs to plaster. Removal of bricks affected by saltpetre. Repairs to terraced roofs and floors.

8. The Government of Bengal have so arranged that the estimates for and outlay on the repairs which have to be done once in three or four years should be shown quite distinct as "quadrennial repairs" from the other repairs. The provision in the Budget Estimate for the quadrennial repairs is also required to be kept distinct by that Government, by which means full knowledge and control over the expenditure on repairs exist.

9. The Government of India considers the distinction between annual and quadrennial repairs as one which it is important to observe, and the necessary provision for carrying out the distinction will be provided.

10. The third classification of repairs according to the Code is "occasional repairs," which are defined to consist of those petty and other repairs which become necessary from time to time in the ordinary course of events. The Code lays down that when these repairs are petty in their nature—that is, not likely to cost more than Rupees 200—no detailed estimates will be required; but that for other repairs the rules for original works should apply, and that as far as possible repairs of this class should be limited, so as to bring all work not really urgent under the second-class of periodical repairs.

11. The Committee recommend that for the Code definition of occasional repairs, the term occasional and minor repairs should be substituted, and that this head should embrace all repairs not classed under the preceding two heads, such as—

(1) Repairs to portion of plaster on walls, floors or steps.

(2) Renewal of solitary, broken or dangerous roofing timbers.

(3) Repairing damaged door-frames and other fixtures and fastenings.

But there does not appear to be any sufficient reason to disturb the ruling in the Code on the subject.

Preparation of Estimates for Repairs to buildings.

12. For some time past orders have been issued from time to time that the grants and outlay on each group of buildings at a station should be shown distinctly both in budget and accounts, so as to admit of its being known what the annual and special repairs to each set of buildings at each station cost.

13. One of the last orders issued on the subject required that in the Appropriation Account the outlay on repairs to each set of buildings should be shown distinctly—as, for instance, that the outlay on repairs to buildings for European Infantry at one station should be shown distinct from that for Cavalry, and so on. In the Budget orders the same arrangement, it has been directed, is to be followed in the case of grants; but in view to admit of the orders issued being carried into effect it is necessary that a change should be made in the Code rules on the subject of the preparation of estimates for annual, special and petty repairs.

14. By Code Chapter XII, Section ii, paragraphs 39-40, and the pattern from No. 104, only one estimate is required to be prepared for each *class* of buildings at *each* station. Thus there is one estimate for the repairs to all the Military buildings; another estimate for *all* the repairs to Civil buildings; a third estimate for all repairs to works of miscellaneous public improvement, and so on. The white-washing of *all* the buildings for each class at each station, the tiling, and the wood-work, are required to be shown in the aggregate, and the result is that the accounts are kept accordingly. The accounts according to rule are required to show what the white-washing of *all* the buildings, what the tiling, &c., have cost, but they are nowhere required to show what the repairs to each set of buildings have cost, and thus the record of this information which is considered valuable is not provided for.

15. In order, therefore, to carry out the intention to keep the outlay on repairs to each set of buildings distinct, it is requisite that the Code rules should be changed. And the change that is necessary is to require that the estimate for repairs should be prepared not for each class of buildings for each station, but for each set of buildings at each station. Thus there should be an annual repair estimate for the European Infantry buildings (or if there should be two sets of buildings for European Infantry, one for each), one for Artillery buildings, one for Cavalry buildings, one for Native Infantry buildings, one for cantonment roads, one for churches, one for court-houses, and so on. By having separate estimates in this way, the outlay will be accounted for accordingly, and the means will exist of knowing the proportion borne by charges for maintenance to construction outlay. The same arrangement should be followed in the case of special and petty repairs.

16. As showing the necessity for a change, the Government of India have had under consideration certain remarks made by one of the Superintending Engineers of the Military Works Branch, in which that officer, in suggesting that the estmate for repairs should show the amount to be spent on each building, assigns as a reason that the buildings have in practice to be repaired thoroughly and handed over one by one (or in batches). He also mentions that he considers it of great importance that the abstract of the estimate for repairs should be so framed that the cost of each building (repairs) should appear separately, and that each building should be disposed of once for all. And he adds that "before a building or batches of buildings were taken in hand, they should be again inspected, and all omissions in the abstract noted in red ink, and the Executive Engineer could decide whether any of the additional repairs required could be deferred or not. If not considered advisable to defer, the work should be executed. *Dealing thus with each building separately*, the value of the work to be done on each can be easily calculated, and the Executive Engineer will be in a position to adjust his expenditure."

17. Again it has been brought to notice that by arranging the abstract of the estimate for repairs so as to show the proposed outlay on each building separately, work would be facilitated, and building by building disposed of, and completion report obtained.

And the change in this direction is said to be necessary so as to render it imperative "on an Executive Engineer to execute all the repairs to each building at one and the same time. At present it is too often the practice to give all the white-washing to one contractor, and the plaster to another, and so on. The consequence is that the men occupying the barracks are in a perpetual state of bricks and mortar for months together. Each building should be dealt with separately by one contractor or departmentally—all repairs being done at one and the same time, and on completion a completion report in Form No. 109 obtained. The alteration of abstract would admit of this system being introduced."

18. These remarks have confirmed the Government of India in the opinion that the estimates for repairs should be dealt with by a smaller unit than the present one, and in this view the Governor General in Council has been pleased to decide that for the future the estimates for repairs should be prepared as follows :—

I. Under Military, separate estimates should be prepared for repairs to works at each station for each of the following heads of expenditure :

1. Repairs to buildings for accommodation of troops, an estimate being prepared for each set of lines for each arm of the service distinctly : thus—

Repairs to buildings in European Artillery Lines.
" " in European Cavalry Lines.
" " in European Infantry Lines.
" " in Native Cavalry Lines.
" " in Native Infantry Lines.
" " in Sappers and Miners.

Repairs to quarters for officers and mess-houses arranged by arms of service.

If in any case there are two sets of buildings at any station for any arm of the service, distinct estimates should be prepared for each set :

1A. Rent of buildings for accommodation of subordinates.
1B. Compensation for inferior or deficient quarters.
1C. Rent of buildings for accommodation of troops.
2. Repairs to Ordnance works.
3. ,, to Commissariat buildings.
4. ,, to buildings for staff and miscellaneous purposes.
5. ,, to Stud buildings.
6. ,, to roads to hill stations or lines of military communication.

(A distinct estimate is to be prepared for each road under Rule IV.)

7. Repairs to general cantonment works other than cantonment roads.
7A. ,, to cantonment roads from the annual grants allowed by Chapter IX, Section iii, paragraph 8 of Code.
7B. Special renewals or remetalling of cantonment roads allowed from time to time by special orders.
8. Repairs to fortifications.
9. ,, to Public Works buildings. (For Military Works Branch only.)
10. ,, to Dockyard buildings.

The estimates under each of the two sub-heads, 1A and 1B, should be prepared so as to show the charge for warrant officers distinct from that for non-commissioned officers for each of the following departments :—

Medical Department.	Commissariat Department.
Ordnance Department.	Other Staff Departments.

II. Under Civil Buildings the estimates will be so prepared as to show the cost of repairs for the buildings of the department at each station separately. The estimates and outlay should follow the classification laid down in Public Works Department's Circular, No. 74, dated 30th October 1876.

III. Similarly the estimates for repairs to buildings classed under Miscellaneous Public Improvement should, as laid down in Public Works Department Circular No. 74, dated 30th October 1876, be prepared for each set of buildings under each class for each station.

IV. Under Roads the estimates should be prepared for each line of road distinctly, so as to show the cost of repairs under each of the following heads :—

Collection of metalling.
Consolidation of metalling.
Ordinary maintenance, including Nokur cooly establishment, spreading of metal for petty repairs, and repair of earthen sides.
Repairs to bridges and drains.
,, to buildings.
Tending plantations.

The estimate for collection of metalling will, as at present, be a distinct one from that for the other heads of expenditure. But there is no objection, if the Superintending Engineer prefers it, to separate estimates being prepared for each head of the expenditure on repairs to roads.

V. The headings of the estimates should show distinctly the class, main-head and head distinctly, thus—

Class.—MILITARY.

Main-head.—REPAIRS.

Head.—Repairs to buildings for European Troops—European Infantry lines.

Works.—Annual and quadrennial repairs to lines of European Infantry Regiment at ———.

VI. The abstract of the estimate for repairs to each set of buildings at each station should be so prepared as to show the cost of the repairs to each building distinctly, thus—

General Abstract of Estimate for the Annual Repairs of 1876-77 *to European Infantry Buildings at* ———

—	Quadrennial Repairs.				Annual Repairs.					Total estimated cost of Repairs.		
	External white-washing.	Sand-rubbing.	Painting.	Grass-coating.	White-washing.	Repairs.	Renewals of panes of glass.	Petty repairs; Carpenters' and Smith's works.	Petty repairs.	Quadrennial repairs.	Annual repairs.	Total.
	S. ft.	S. ft.	S. ft.	S. ft.	S. ft.	S. ft.	No.	RS.	RS.	RS.	RS.	RS.
Barrack for single men—												
,, No. 1 ..												
,, ,, 2 ..												
,, ,, 3 ..												
,, for married men—												
,, No. 1 ..												
,, ,, 2 ..												
,, ,, 3 ..												
and so on.												
Total quantities ..												
Rate per —— ..												
Cost at that rate, Rs.												

VII. By this arrangement the estimated cost of the repairs to each building as well as the total estimated cost of the repairs to each set or class of buildings at each station will be brought out distinctly. But in the accounts the outlay on repairs need not be shown for each building, but for all the buildings included in the estimate against which the expenditure is incurred. The outlay against the provision for quadrennial repairs should, however, be shown quite distinct from that for annual repairs.

Budget provision for Repairs to Buildings.

19. As regards provision of funds, the orders issued by the Government of Bengal under which the funds required for each estimate for each arm of the service or each department or line of road should be provided for distinctly under the heads of annual and quadrennial repairs seems suitable for general adoption. As the Budget is considered a document on which expenditure is to be controlled by superior authority, obviously the budget provision for repairs should be item by item, so as to show the sum required at each station for each set of buildings for special, annual, quadrennial and petty repairs distinctly, compared with the grant of the previo-

year. The accounts should be kept accordingly. In other words, just as the accounts show the expenditure on each original work referable to some distinct grant for it, so should the accounts show the outlay on repairs to each set of buildings or line of road year by year referable to some distinct budget provision for repairs. This course is obviously necessary, so as to prevent the comparison of outlay year by year being rendered fallacious.

20. For these reasons the Government of India consider that the budget entries for repairs should be arranged somewhat in the same order as the estimates for repairs are required to be prepared, viz., under the heads—

(1) Special repairs.
(2) Periodical repairs.
(3) Quadrennial repairs.
(4) Minor and occasional repairs.

The provision for minor and occasional repairs which cannot be included under head 2 should be divided so as to show the grant for each arm of the service distinctly.

21. The following illustrative entries will show the precise way in which the budget provision is required to be made:—

Station.	Item No.	——	Grant, 1876-77.	Grant, 1875-76.
		SPECIAL REPAIRS.	RS.	RS.
A—pore ..	1	*Buildings for Left European Infantry.*		
		Renewing roof of No. 6 Barrack	5,000	
		Renewing roof of Hospital	6,000	2,000
	2	*Buildings for Artillery.*		
		[As above.]		
		PERIODICAL, QUADRENNIAL, AND MINOR REPAIRS.		
	3	*Repairs to Left European Infantry Buildings.*		
		Periodical repairs	2,000	2,000
		Quadrennial repairs	3,000	...
		Minor and occasional repairs	250	250
	4	*Repairs to Officers' Quarters of Left European Infantry Buildings.*		
		Periodical repairs	800	490
		Quadrennial repairs	200	..
		Minor and occasional repairs	50	
	5	*Repairs to Mess-house.*		
		[As above.]		
	6	*Repairs to Right European Infantry Buildings.*		
		Periodical repairs		
		Quadrennial repairs		
		Minor and occasional repairs		
	7	*Repairs to Road from D —— to S ——, 43 miles in length and 15 feet in width, of which 10 feet are metalled.*		
		Collection of metal	25,000	15,000
		Consolidation of metal	5,000	1,000
		Ordinary maintenance, including petty repairs to berms, slopes, and earthwork	4,000	2,000
		Repairs to bridges and drains	2,000	1,000
		Repairs to buildings	500	..
		Tending plantations	100	100
			36,600	19,100
	8	*Repairs to Road from S —— to Y ——, 50 miles in length and 14 feet in width, of which 9 feet are metalled.*		
		[As above.]		

22. The provision for repairs to roads should be made so as to show the funds required under each of the heads of expenditure above shown. The provision for each set of buildings for minor and occasional repairs would be at the disposal of officers competent to sanction petty expenditure. In sanctioning estimates the sanction should be against the specific item of the budget provision. If that provision is insufficient, the Superintending Engineer should make a re-appropriation from the total grant for his circle. If in any case special repairs are to be executed for which there is no distinct provision, the Inspector-General or the Local Government should make the re-appropriation if within the grant for repairs; otherwise application should come up to the Government of India.

Annual Accounts of outlay on Repairs to Buildings and Roads.

23. The accounts of the outlay incurred should follow the order of the estimates, while the annual schedule of outlay on repairs accompanying the Appropriation Account should be prepared in somewhat the same form as that given in the budget, with this difference that the construction outlay on the buildings repaired (when that outlay is known), together with the outlay of the previous four years, would be shown thus :—

Cost of construction.	——	1876-77.				Outlay of the previous 4 years.			
		Original Grant.	Final Grant.	Outlay.	Estimated cost.	1875-76.	1874-75.	1873-74.	1872-73.
	Special Repairs.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Buildings for Left European Infantry.								
	Renewing roof of No. 6 Barrack ..	5,000	4,800	4,700	5,000				
	Renewing roof of Hospital.. ..	6,000	6,000	5,000	1,000				
	Buildings for Artillery.								
	[As above.]								
	Periodical, Quadrennial, and Minor Repairs.								
	Repairs to Left European Infantry Buildings.								
	Annual repairs	2,000	2,000	1,904	2,050				
	Quadrennial repairs	3,000	3,000	2,908	3,000				
	Minor and occasional repairs ..	250	250	300					
	Repairs to Officers' Quarters of Left European Infantry Buildings.								
	Annual repairs								
	Quadrennial repairs								
	Minor and occasional repairs ..								
	[And so on.]								
	Communications.								
	Repairs to Road from D —— to S ——, 43 miles in length and 15 feet in width, of which 10 feet are metalled.								
	Collection of metal	25,000	30,000	29,986	30,000				
	Consolidation of metal	5,000	5,000	4,800	5,000				
	Ordinary maintenance, including petty repairs to beams, &c. ..	4,000	2,000	1,984	2,000				
	Repairs to bridges and drains ..	2,000	1,000	896	1,000				
	Repairs to buildings	500	100	08	100				
	Tending plantations	100	100	151	100				

24. By these schedules both Superintending Engineers and the Local Government or Administration would have full knowledge of the previous outlay, and thus possess the means of checking any unnecessary expenditure.

ORDER.—Ordered that this Resolution be forwarded to all Local Governments and Administrations noted in the margin, and to the Inspector-General of Military Works for information and guidance.

Governments of Madras, Bombay, Bengal, North-Western Provinces and Punjab, in the Public Works Department.
Chief Commissioners of the Central Provinces, British Burmah, Oudh, Assam and Mysore.
Resident at Hyderabad.
Governor-General's Agents for Rajpootana and Central India.
Superintendent of Port Blair.

Ordered, also, that a copy be forwarded to the Financial and Military Departments for information.

(Signed) A. B. SAMPSON,
Under Secy. to the Govt. of India.

No. 316-B. Circular of the Government of India in the Public Works Department, (Account—General,) dated Fort William, 29th November 1876, No. 83, Public Works.

Classification of the outlay on Military Works.

Read again the following papers :—

Paragraphs 5 to 8 of the Appendices to the Code of 1858 of the Regulations of the Public Works Department.

Report of 1864 of the Commission of Public Works Accounts.

Public Works Department Circular No. 9 of 1864.

Chapter XVI, Section i, paragraph 18 of the Public Works Code.

Read also the following :—

Public Works Department Resolution, No. 24—85 M, dated 6th January 1865.

Public Works Department letter to Accountant-General, Public Works Department, No. 347 A—G, dated 4th July 1873.

RESOLUTION.—The Government of India has recently had under consideration the necessity for laying down some definite rules as to the classification of the outlay on Military Works, so as to ensure uniformity in the record of the expenditure under this head, and to admit of information that is often required being readily furnished.

2. Previous to the appointment of the Commission on Public Works Accounts in 1864, the outlay on Military Works was thus classified :

1.—*Fortifications*, including all defensive works.

2.—*Cantonments*.—Roads, station drainage, clearance, &c.

3.—*Accommodation for troops*.—Barracks, hospitals, stables, gun-sheds, &c., and all buildings for the personnel of the Army.

4.—*Ordnance*.—Magazines, arsenals, foundaries, powder-works, &c., and all works for Ordnance stores, &c.

5.—*Commissariat*.—Buildings of all sorts appertaining to this department.

6.—*Stud*.—Buildings of the department.

7.—*Staff*.—Offices of the Military Staff, Clothing Agencies, &c.

Naval works.

3. The Commission of 1864 on Public Works Accounts gave their opinion that this classification was elaborate, and recommended simplification by "adopting the following as the only heads of service without any further sub-division, viz. :—

"1*st*—Military, including Army and Navy.

* * * * * * * *"

4. In accordance with this recommendation, the Government of India ordered, in Public Works Department Circular No. 9 of 1864, that "all expenditure on account of Public Works shall be classified in the budget estimates and accounts of [illegible]al Governments and Administrations under the following main-heads,

" 1*st*.—Military, including Army and Navy.

* * * * * * * *"

No sub-heads were prescribed. And the order thus issued was incorporated in the new Code—*vide* Chapter XVI, Section i, paragraph 18. Accordingly the rules as they stand provide for no sub-division of the great expenditure on Military Works.

5. In practice, however, some sub-division has been found unavoidable, and various classifications have been adopted from time to time. Thus when the scheme of Military Works came under the consideration of the Government of India in 1865, whereby an outlay on barracks and other military requirements was involved amounting to 10 millions in four years, the probable expenditure was classified under the following heads:—

I.—New sets of buildings.
II.—Improvement of the existing buildings.
III.—Hill sanitaria.
IV.—Fortified posts.
V.—General cantonment works.
VI.—Temporary accommodation for European troops.
VII.—Ordnance and Commissariat buildings.
VIII.—Officers' quarters.
IX.—Accommodation for Native troops.

6. No orders were, however, issued at the time requiring that the estimates and accounts of the Military Works portion of the expenditure of the Public Works Department should be so sub-divided, and hence whenever it has been necessary to compare the actual expenditure with the scheme itself, great difficulty has been experienced in arranging the charges under those heads.

7. In consequence of this difficulty, the Accountant-General, Public Works Department, issued instructions in 1873, with the sanction of the Government of India, for the preparation of the Appropriation Account under such heads as would admit of comparision with the scheme referred to. And this classification is followed to a certain extent, but only in the annual accounts, and not in the budget or work estimates.

8. Again in the estimates of the Inspector-General of Military Works a classification is adopted which has not been authorized, viz.:—

Accommodation for troops.
Ordnance buildings.
Commissariat buildings.
Miscellaneous.
Fortifications.

In the budgets of the several Local Governments the works are entered under the one head of Military Works without any classification whatever. Thus in addition to the defect of the budget estimate not distinguishing the grant for a project consisting of several works from that for one of its component works, or for a single work,—on which point separate orders will be issued,—reference has to be made all over the budget estimate in order to collect the items, from which to ascertain what, for instance, the provision for Ordnance works or Commissariat works is, or what grant has been assigned for fortifications.

9. Lastly, in the general review of the budget estimates for 1876-77, the classification adopted for analyzing the grant for Military Works is—

Accommodation for troops.
Drainage works.

Water-supply.
Fortifications.
Works for Ordnance Department.
" for Commissariat "
" for Dockyards.
Military communications.
Miscellaneous.
Minor Works.

10. Thus, while the rules require that the expenditure should be classified only under one head of Military without any sub-heads, there are no less than four other classifications with sub-heads, all differing in details, which are used under various circumstances.

11. But there is another important consideration to be borne in mind in considering the classification of works in this branch of the department. The Government of India is still engaged in gradually supplying improved accommodation for the European troops, so as to replace the temporary accommodation which was hastily erected after 1857 and to follow up the revised distribution of the army. This great work is still far from complete, and it is desirable that the budget estimates and accounts should be framed so as to show how it is proceeding and when it is likely to be completed. The existing classifications do not show this. This will be best done by separating the expenditure under—

I.—Normal outlay on maintenance and petty improvements, which outlay is nearly all more or less obligatory.

II.—Special outlay for providing improved accommodation for the army according to the revised specimen designs as last approved, and which work is intended to be so done that similar outlay will not again be required for many years.

12. Accordingly the Government of India are pleased to lay down the following rules for guidance in the preparation of the budget estimates and the classification of expenditure on Military Works:—

(1.)—The budget estimate of expenditure for Military Works will have attached to it an appendix to show the grant for Normal outlay quite distinct from the grant for Special outlay.

(2.)—Under Normal outlay (which will be indicated by the figure I) will be included the grants for Minor Works, Repairs, and supplies of barrack and hospital furniture, with a proportion of the charges for Establishment and Tools and Plant, and the provision for such works as are required to satisfy the ordinary demands for the progressive improvement of the military arrangements of the country.

(3.)—Under Special outlay (which will be indicated by the figure II) will be placed the grants required for the completion of the accommodation of troops, the special requirements of the Ordnance, Commissariat, and other Departments, and for finishing the works of fortification required for the defence of the country. A proportionate share of the charges for Establishment and Tools and Plant will also be included under this class of expenditure.

(4.)—The expenditure will be divided into the following main-heads:—

1. ORIGINAL WORKS.
2. REPAIRS.
3. ESTABLISHMENT.

4. Tools and Plant.
5. Barrack Department.
6. Suspense.

Of which all will apply to the Normal outlay, but the 2nd and 5th will not be required for the Special outlay.

(5.)—It will be left to the Inspector-General of Military Works and to the several Local Governments and Administrations to mention against each work in the budget estimate in the space set apart for the purpose the class to which the work relates. The same course should be followed in the case of applications for a re-appropriation of budget credits. If the arrangement of the items is not approved of by the Government of India, orders will be issued as required.

(6.)—The charges for Establishment and Tools and Plant may be apportioned between Normal and Special in the ratio of the grants. The charges on Suspense accounts will be placed under the class to which the bulk of the works in the executive division in which the expenditure is incurred belongs.

(7.)—The outlay in the main-heads 1, 2, and 5 will be classified under the following subordinate heads, and in the case of Major Works and Barrack Department under the following sub-heads :—

Heads.	Sub-heads.	Remarks.
(1).—*Buildings for accommodation of troops.*		
Buildings for European troops in the plains. [Each arm of the service being shown distinctly.]	(1).—Barracks and out-offices for single men. (2).—Barracks and out-offices for married men. (3).—Hospital accommodation. (4).—Auxiliary accommodation.	(4). Under auxiliary accommodation will be included gun-sheds, store-rooms, stables, recreation-rooms, workshops, libraries, school-rooms, reading and orderly room, libraries, skittle alleys, cells, canteens, and such works as cannot be placed under the three preceding sub-heads.
Buildings for Officers in the plains. [As above.]	(1).—Officers' quarters. (2).—Mess-houses.	
Buildings for troops in the hills. [As above.]	(1).—Barracks and out-offices for single men. (2).—Barracks and out-offices for married men. (3).—Hospital accommodation. (4).—Auxiliary accommodation.	
Buildings for Officers in the hills. [As above.]	(1).—Officers' quarters. (2).—Mess-houses.	
Temporary accommodation for European troops in the plains. [As above.]	(1).—Barracks and out-offices for single men. (2).—Ditto married men ditto. (3).—Hospital accommodation. (4).—Auxiliary accommodation.	
Temporary accommodation for European troops in the hills	[As above.]	
Buildings for Native troops. [As above.]	(1).—Lines and out-offices for single men. (2).—Ditto for married men. (3).—Ditto for Commissioned officers. (4).—Hospital accommodation. (5).—Auxiliary accommodation.	
Rest-houses.		

Heads.	Sub-heads.	Remarks.
(2).—*Ordnance works.*	(1).—Central manufacturing establishments. (2).—Arsenals and store-yards. (3).—Quarters for subordinates.	
(3).—*Commissariat buildings.*	(1).—Bakeries. (2).—Slaughter-yards. (3).—Store godowns and other buildings. (4).—Sheds for live stock. (5).—Quarters for Subordinates.	
(4).—*Staff and miscellaneous.*		(4).—To include buildings for the Barrack Department and Buildings for Educational purposes of the Army.
(5).—*Stud.*		
(6).—*Roads to Hill Stations, or lines of Military communication.*		
(7).—*General Cantonment works.*	Water-supply. Drainage and clearances. Cantonment roads. Plantations. Encamping grounds. Rifle Ranges.	
(8).—*Fortifications.*		
(9).—*Public works buildings.*		(9).—To be used only in the case of works under the Inspector-General, Military Works.
(10).—*Dockyard or Naval buildings.*		
(11).—*Barrack Department* (exclusive of Establishment.)	New supplies of barrack furniture. " " hospital " Repairs to barrack furniture. " to hospital "	

(7A).—In the case of Repairs the following additional subordinate heads will be provided :—

1 A. Rents of buildings for accommodation of subordinates.

1 B. Compensation for inferior or deficient quarters.

1 C. Rents of buildings for accommodation of troops.

7 A. Ordinary maintenance charges of cantonment roads.

7 B. Special renewals of metalling to cantonment roads.

(8).—Under the several subordinate heads of account the buildings for each arm of the service will be kept quite distinct, viz. :—

European Artillery.
" Cavalry.
" Infantry.

In the case of Native troops the same order will be observed.

(9).—The budget estimate of expenditure on Original Works will be prepared in the order of the account heads given above, the grants for special works being distinguished from those for nominal works by being entered in a separate column. On this point separate instructions, with a pattern form of budget estimate, will be issued.

(10).—The outlay on Military Works will be recorded under the main-heads of Original Works, Repairs, Establishment, Tools and Plant, Barrack Department, &c., as at present, without any monthly totals for the classes, heads or sub-heads of expenditure. But in the monthly schedule of expenditure submitted by the

Executive Engineer, the project of which the work forms part, the class, main-head and sub-head in the case of Major Works, and main-head and head in the case of Minor Works, and Repairs, will be entered against the works, so as to admit of the Sub-journal or Sub-register being posted accordingly.

(11).—In order to ensure accuracy of classification it is required that for the future, the headings of the estimates for Works or Repairs should show distinctly the fund, class, main-head, head and sub-head to which the expenditure relates, thus—

Funds.—Imperial Funds, Ordinary.

Class.—MILITARY, SPECIAL.

Main-head.—ORIGINAL WORKS.

Head.—Buildings for European troops in the plains—European Artillery.

Sub-head.—Barracks and out-offices for single men (*a*).

Project of which the works form part (*a*).

Work.—Here enter the individual work and the arm of the service for which intended, and number of men for whom accommodation is provided.

And the entry of the work as made in the estimate should always be used in whatever document there is occasion to refer to it.

(*a*) These lines will not be required in the case of Minor Works and Repairs.

NOTE.—The term "fund" indicates the particular grant to which the work is chargeable, the term "class" the department for which the building is required, the term "main-head" whether it is Original Works or Repairs.

The Government of India attach particular importance to this rule being observed. The estimates for Repairs and the requisitions for Petty Works should also be prepared accordingly. On this point separate instructions have been issued.

(12).—In the Sub-journal or Sub-register of the Examiner's Office the outlay on Works and Repairs will be posted under the main-heads only, the class, head, sub-head, and project of which the works forms part, being noted against each work from which an annual account can be prepared. By this means a multiplicity of monthly totals would be avoided, and the object of simplicity which the Commission on Public Works Accounts had in view would be preserved, while the means would always be forthcoming of aggregating the items under the class, head and sub-head of account at the end of the year.

13. A pattern form of budget estimate will be compiled and circulated to all Local Governments in time for adoption in the preparation of the budget estimate for 1877-78.

ORDER.—Ordered that this Resolution be communicated to all Local Governments and Administrations and Officers noted in the margin for information and guidance, and to the Financial and Military Departments for information.

The Governments of Madras, Bombay, Bengal, North-Western Provinces and Punjab, in the Public Works Department.
The Chief Commissioners of Oudh, Central Provinces, British Burmah, Mysore and Coorg, and Assam.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India and Rajpootana.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Inspector-General of Military Works.

(Signed) G. J. MELLISS,

Offg. Depy. Secy. to the Govt. of India.

No. 317. ORDER THEREON, 18th January 1877, No. 162.

ACCOUNT, No. 23.

HIS EXCELLENCY the Governor in Council directs that the classification of outlay prescribed in the above Circulars of the Government of India be introduced into this Presidency from the commencement of the next official year.

2. A Standing Order containing the whole of the revised classification in an abstract form will be issued at once to the department in order that all officers concerned may have, as early as possible, an opportunity of making themselves thoroughly acquainted with the modifications to be introduced, on the 1st April next, in the existing classification of Public Works Outlay.

(Signed) JOHN MULLINS, Lieut.-Colonel, R.E.,
Secretary to Government.

No. 322. Read the following letter from Lieutenant-Colonel C. S. HEARN, Inspector-General of Police, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Madras, 16th January 1877, No. 181 :—

I HAVE the honor to request the *early* sanction of Government to the following transfer of building funds under head "Construction" to meet a requirement in the South Arcot District :—

District.	Work.	Amount.	District.	Work.	Amount.
From Tanjore ..	Police Buildings ..	RS. 2,000	*To* South Arcot..	To supplement the current year's allotment, Rs. 1,000, for expenditure on the Assistant Superintendent's Bungalow at Tric-kalore in 1876-77, *vide* G.O., No. 2,963, dated 3rd November 1876, Public Works Department.	RS. 2,000

N.B.—The District Engineer, Tanjore, reports that the current year's Department Public Works Budget allotment (Rupees 2,045) of the district cannot be spent in 1876-77, and recommends its transfer.

No. 323. ORDER THEREON, 18th January 1877, No. 165.

ACCOUNT No. 24.

SANCTIONED.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 368. Read the following letter from Major J. BEATTY, R.E., Officiating Superintending Engineer, Godavery District, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Dowlaishweram, 10th January 1877, No. 2,850 :—

One list of articles.
Two receipts.

WITH reference to my letter, No. 2,664 of the 14th December 1876, on the subject of the transfer of the steamer *Prince* to the Marine Department at Cocanada, I have the honor to report that this steamer as well as the *Fred and May* were handed over to the Master Attendant, on the 21st December 1876, by Lieutenant Campbell.

2. I send copies of the receipts granted by the Master Attendant.

3. I request you will be good enough to inform me if Serjeant Macintosh should be sent to the Nellore District, as has been expected from the Deputy Chief Engineer's memorandum, No. 1,219 T,* of 31st October 1876.

* *Vide* also my No. 2,219 of 7th Nov. 1876.

No. 369. ORDER THEREON, 20th January 1877, No. 189.

ACCOUNT, No. 25.

C.E. No. 114, dated 16th January 1876.

COMMUNICATED to the Marine Department.

2. The Superintending Engineer has now been advised of the transfer of Serjeant Mackintosh to the Nellore District.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 385. Read the following docket from the Government of India in the Public Works Department, (Account—General,) dated Fort William, 8th January 1877, Nos. 8—27, A.—G. :—

The Governments of Madras and Bombay in the Public Works Department, Buildings and Roads, Irrigation and Railway Branches.
The Governments of the North-Western Provinces, and Punjab, in the Public Works Department, General and Irrigation Branches.
The Chief Commissioners, Oudh, Central Provinces, British Burmah, Mysore and Coorg, and Assam.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India and Rajputana.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
The Inspector-General of Military Works.*
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore and Lucknow.

COPY of the following forwarded to the several Local Governments and Administrations, and to the officers noted in the margin, for information and guidance, with the remark that the Director of State Railways will be asked to arrange for the circulation of lists of the stores in question, and that every opportunity should be taken to utilize the materials.

Extract paragraph 2 of Despatch from Secretary of State, to the Government of India, No. 106 R, dated 12th October 1876.

"Paragraph 2. Mr. Rendel had suggested in relation to the supply of en power for these shops that some of the locomotives unfit for use as such migl

utilized. I have thought it better to supply new engines specially suited to the work to be done, but other cases may arise in which engines past use as locomotives may yet be found suitable for other purposes, not only in the Railway Department, but in other branches of the Public Works Department; and wherever this may be the case, it will be desirable to use them in that manner, rather than to dispose of them as unserviceable stores."

(Signed) G. J. MELLISS,
Offg. Dy. Secy. to the Govt. of India.

No. 386. ORDER THEREON, 22nd January 1877, No. 199.

ACCOUNT, No. 25-A.

COMMUNICATED to the Consulting Engineer for Railways, and to the District Engineers, Presidency and Godavery.

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 427. Read the following letter from Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 11th January 1877, No. 368 W:—

WITH reference to G.O., No. 93, dated 14th August 1876, I have the honor to forward, for the information and orders of Government, copies of the correspondence noted in the margin with the following remarks.

From the Chief Engineer, Public Works Department, to District Engineer, Presidency, No. 1,365, of 12th September 1876.
From Archdeacon, to District Engineer, of 10th November 1876.
From District Engineer, to Archdeacon, No. 4,421, of 16th November 1876.
From Archdeacon, to Examiner, of 4th December 1876.
From District Engineer, to Archdeacon, of 4th December 1876.
From Archdeacon, to Examiner, of 6th December 1876.
From Examiner, to District Engineer, No. 167 P.S., of 19th December 1876.
From Examiner, to Archdeacon, No. 404 X, of 19th December 1876.
From Archdeacon, to Examiner, of 19th December 1876.
From District Engineer, to Archdeacon, No. 4,589, of 16th December 1876.
From the District Engineer, Presidency, to the Examiner of Public Works Accounts, No. 4,972, of 21st December 1876.

2. Government Order No. 93, dated 14th August 1876, instructed the District Engineer, Presidency, to provide Rs. 190, from the Provincial allotment for Minor New Works, for the construction of a picottah and cisterns to supply water to the cemetery attached to St. George's Cathedral. Previous to the receipt by the District Engineer of this order of Government the Church Committee of the Cathedral, apparently with the object of expediting the work, advanced the estimated cost to the District Engineer, Presidency, and now on receipt of the orders of Govern-
[...]t they naturally look to the District Engineer to return the money advanced to

him, and to debit the expenditure incurred to the Minor New Works grant in accordance with the instructions of Government.

3. This however the District Engineer declines to do, and he grounds his reasons for declining to return the money on a memorandum received by him from the Chief Engineer, Public Works Department, which he reads as instructing him not to refund the advance received by him from the Church Committee.

Although in all cases where in a memorandum of the Chief Engineer it is found absolutely necessary to modify an order of Government, it would doubtless avoid inconvenience to all concerned were a copy of the memorandum sent to all officers to whom the original order of Government was communicated. It appears to me that in this case the Chief Engineer's memorandum might very probably have been written on misunderstanding from the District Engineer's letter that the Church Committee had absolutely accepted the expenditure, instead of their having only advanced the money to temporarily meet it.

In any case however the intentions of Government appearing to me beyond doubt, I refer the case in order that it may be settled as soon as possible, the Venerable the Archdeacon having already addressed me three times on the subject. Another reason for referring the case is that it would appear that the estimate of Rupees 190 has been exceeded by about Rupees 70, and for this the sanction of Government appears to be required.

ENCLOSURE No. 1.

COPY of a memorandum from the Chief Engineer, Public Works Department, to the District Engineer, Presidency, No. 1,365, dated 12th September 1876.

The money for the picottah and cisterns in connection with St. George's Cathedral having been supplied by the Archdeacon, the work should be carried out therefrom, and the District Engineer's Minor New Works grant reserved for other purposes. There is no necessity to cancel G.O., No. 93, dated 10th August 1876.

ENCLOSURE No. 2.

COPY of a letter from the Venerable the Archdeacon, to the District Engineer, Presidency, dated 10th November 1876.

With reference to G.O., No. 192, of 31st July 1876, I have the honor to request that you will be good enough to forward to the Cathedral Trustees the sum of Rupees 190, being the amount advanced by them to your department for constructing the picottah and cisterns for water-supply to the Cathedral cemetery.

ENCLOSURE No. 3.

COPY of a letter from the District Engineer, Presidency, to the Venerable the Archdeacon, No. 4,421, dated 16th November 1876.

With reference to your letter of 10th November 1876, I have the honor to inform you that I am unable to refund to you the sum of Rupees 190, therein alluded to, as the picottah and cisterns sanctioned in G.O., No. 192, of 31st July 1876, have been constructed from that amount, *vide* Chief Engineer's No. 1,365, of 12th September 1876, copy enclosed; and that I hav other source from which the charges can be met.

ENCLOSURE No. 4.

COPY of a letter from the Venerable the Archdeacon of Madras, to the Examiner of Public Works Accounts, dated 4th December 1876.

I have the honor to enclose for your information copies of correspondence between this office and the District Engineer, Presidency, and with reference to the Proceedings of Government, dated 2nd February 1876, No. 232, Financial, and 31st July 1876, No. 192, Ecclesiastical, to request that you will be good enough to take measures for the repayment of the advance of Rupees 190 temporarily made by the Trustees from the Cathedral funds for constructing the picottah and cisterns for water-supply to the cemetery at as early a date as possible.

2. It will be observed that by paragraph 1 of G.O., dated 2nd February 1876, No. 232, Financial, the above charge was to be provided for by the Public Works Department. Also please refer to G.O., No. 192, dated 31st July 1876, Ecclesiastical Department.

ENCLOSURE No. 5.

COPY of a letter from the Officiating District Engineer, Presidency, to the Venerable the Archdeacon of Madras, No. 4,665, dated 4th December 1876.

With reference to your letter, dated 29th November 1876, I have the honor to inform you that the sum of Rupees 190, which was advanced for the construction of picottah and cisterns for the water-supply to the Cathedral, has been exceeded by Rupees 34-11-7, as on commencing the work it was found necessary to construct four cisterns and an additional length of drain about 30 feet, I shall therefore thank you to place at my disposal the excess sum of Rupees 34-11-7 above referred to, and on its receipt the certificate called for will be duly furnished.

ENCLOSURE No. 6.

COPY of letter from the Archdeacon of Madras, to the Examiner of Public Works Accounts, dated 6th December 1876.

In continuation of my letter of the 4th instant, I herewith enclose the original letter from the Officiating District Engineer, Presidency, No. 4,665, dated 4th December 1876, and to request that you will forward a cheque for Rupees 34-11-7 incurred in excess by the District Engineer for the construction of the picottah and cisterns for the water-supply to the Cathedral cemetery.

ENCLOSURE No. 7.

COPY of letter from the Examiner of Public Works Accounts, to the District Engineer, Presidency, No. 167 P S, dated 19th December 1876.

With reference to a letter addressed to you by the Venerable the Archdeacon of Madras, dated 18th November 1876, I have the honor to inquire why the total cost of the picottah has not been debited to Minor Works Provincial, and the advance of Rupees 190 repaid to the Cathedral Trustees in accordance with G.O., No. 93, dated 14th August 1876.

ENCLOSURE No. 8.

COPY of a letter from the Examiner of Public Works Accounts, to the Venerable the Archdeacon of Madras, No. 404 X, dated 19th December 1876.

I have the honor to acknowledge the receipt of your letters of the 4th and 6th instant, and ply to inform you that I am communicating with the District Engineer, Presidency, on the ct, and will address you again shortly.

ENCLOSURE No. 9.

COPY of a letter from the Venerable the Archdeacon of Madras, to the Examiner of Public Works Accounts, dated 19th December 1876.

In continuation of my letters of the 4th and 6th instant, I herewith beg to enclose in original a letter, dated 16th December 1876, No. 4,859, from the Officiating District Engineer, Presidency, and to request that, under the circumstances therein explained, you will be good enough to forward a cheque for Rupees 34-10-0, the cost of the drain tiles used in the construction of the picottah and cisterns for the water-supply to the Cathedral cemetery.

ENCLOSURE No. 10.

COPY of a letter from the Officiating District Engineer, Presidency, to the Venerable the Archdeacon of Madras, No. 4,859, dated 15th December 1876.

In continuation of my letter No. 4,665, dated 4th December 1876, I have the honor to inform you that a further excess of Rupees 34-10-0 has appeared in the estimate for supplying water to the burial-ground of the Cathedral. This excess is on account of drain tiles obtained from the School of Arts, which was omitted in the accounts of the work through the Superintendent of the School of Arts having neglected to send the bill.

2. Under the above circumstances, I beg you will be good enough to place at my disposal this sum of Rupees 34-10-0, and Rupees 34-11-7 referred to in my letter above quoted, at your earliest convenience, to enable me to adjust my accounts and to furnish the certificate called for in your letter dated 29th November 1876.

ENCLOSURE No. 11.

COPY of a letter from the Officiating District Engineer, Presidency, to the Examiner of Public Works Accounts, No. 4,972, dated 21st December 1876.

In reply to your letter No. 167 P S, dated 19th December 1876, I have the honor to inform you that before the receipt of the orders of Government, No 93, dated 14th August 1876, directing that the District Engineer, Presidency, will provide funds for constructing picottah and cistern in the cemetery of St. George's Cathedral from the allotment for Minor New Works at his disposal, a sum of Rupees 190 was placed at my disposal by the Venerable the Archdeacon of Madras on application, and the work ordered to be carried out therefrom.

2. On the receipt of the Government Order above referred to, I informed the Chief Engineer, Department Public Works, that the work was ordered for execution from funds placed at my disposal and requested him to cancel the order.

3. In his reply, copy enclosed, the Chief Engineer, Department Public Works, stated, the money having been supplied, the work should be carried out therefrom, and there is no necessity to cancel the Government Order.

4. Under these circumstances I beg to state that the cost of picottah has not been debited to Minor Works, 'Provincial,' and the advance of Rupees 190 repaid to the Cathedral Trustees.

5. The expenditure has been shown against the sum of Rupees 190 credited u[illegible] 'Deposits' in the accounts of this office.

No. 428. ORDER THEREON, 23rd January 1877, No. 220.

ACCOUNT, No. 25-B.

IT is observed that the Chief Engineer's memorandum, No. 1,365 of 12th September, was based on an office note from the Examiner to the following effect :—

"If the Archdeacon has supplied the funds, there is of course no need for the District Engineer, Presidency, to do so, but I can see no reason to cancel the Government Order."

"About the correctness of the procedure I can say nothing, not knowing where the Archdeacon got the money, but in all these cases I should simply let the matter alone; if the Archdeaconal Auditor objects to the expenditure it will in due course drift round to us; and if not we shall be saved this expenditure.

"There seems no principle involved, as it can hardly be argued that the erection of a picottah is necessarily a "*Public Work*" in our technical sense of the term."

2. It appears therefore that the Examiner is directly answerable for the procedure adopted by the Chief Engineer, and he should have given the District Engineer the necessary instructions on receiving his letter of the 21st December instead of referring the matter to Government. Which course he will now adopt.

3. His attention is likewise called to the Orders* of Government prohibiting copies of correspondence being sent up to them and requiring condensation of subjects in one letter as far as possible.

* P. D., No. 801, dated 21st May 1859.
P. W. D., No. 119, dated 20th August 1873.

(Signed) JOHN MULLINS, Lieut.-Colonel, R.E.,
Secretary to Government.

No. 441. Read the following letter from J. H. TAYLOR, Esq., Lieutenant, R.N.R., Master Attendant, Administrative Department, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Madras, 22nd January 1877, No. 535 :—

I HAVE the honor to forward Packing Account of Harbour Works Stores per S.S. *Zenobia* and *Eldorado* duly filled in for transmission to the Secretary of State for India.

No. 442. ORDER THEREON, 24th January 1877, No. 227.

ACCOUNT, No. 26.

ORDERED that the Packing Account be forwarded to the Home Government.

(Signed) JOHN MULLINS, Lieut.-Colonel, R.E.,
Secretary to Government.

No. 443. From the Secretary to the Government of Fort St. George, Public Works Department, to the Under Secretary of State for India, dated 24th January 1877, No. 228.

ACCOUNT, No. 27.

SIR,—I am directed to retransmit, for submission to the Most Honorable the Secretary of State for India, the original Packing Accounts of Public Works Stores shipped per S.S. *Zenobia* and S.S. *Eldorado* for the Madras Harbour Works, and to state that the stores have been received in good condition with the exceptions specified in the Packing Accounts.

Read the following papers :—

No. 446. From W. S. HARINGTON, Esq., District Engineer, Madura, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department—through the Examiner of Public Works Accounts—dated Madura, 13th January 1877, No. 4,047.

I HAVE the honor to bring to your notice that, with reference to G.O., No. 3,375, of 25th November 1875, certain instruments that were unserviceable in the Dindigul Range have been repaired in the Public Works Workshops and Stores. The General Superintendent has sent in a bill, amounting to Rupees 52-1-0, being the charge for the repairs including package, &c. As the amount of this bill should be adjusted I request that you will be good enough to allot the above sum, as the current year's grant of Rupees 93 under Repairs, Tools and Plant, Provincial, has already been fully appropriated, and there are no funds at my disposal to meet the present charge.

No. 446-A. From the Examiner of Public Works Accounts, dated 20th January 1877.

No. 447. ORDER THEREON, 24th January 1877, No. 230.

ACCOUNT, No. 28.

To enable the District Engineer to meet the expenditure referred to in his letter the following transfers are sanctioned :—

From	*To*
Bellary District, "Tools and Plant, Provincial," Budget allotment of 1876-77... ... ... Rs. 52	Madura District, Tools and Plant, Provincial ... ... Rs. 52

(Signed) JOHN MULLINS, Lieut.-Colonel, R.E.,
Secretary to Government.

Nos. 465 to 466.—Cancelled.

No. 522. Read the following endorsement of the Officiating District Engineer, Presidency, dated 19th January 1877, No. 5,377 :—

From J. N. GRAINGER, Esq., General Superintendent of Public Works Workshops and Stores, to Major H. M. VIBART, R.E., Officiating District Engineer, Presidency, dated Madras, 18th January 1877, No. 3,820.

I HAVE the honor to forward, for submission to Government, the annual indent on the Home Government for Stores required by the Presidency Public Works Workshop for the year 1877-78.

2. The requirements for the year have been limited to such articles as cannot be manufactured in India, and as these stores will be treated in the Home accounts as "Remittance Stores," provision will be made by the Workshop to meet the cost of stores on receipt. No Budget provision is necessary.

SUBMITTED to the Chief Engineer and Secretary to Government, Public Works Department.

(Signed) H. M. VIBART, Major, R.E.,
Offg. District Engineer, Presidency.

Nos. 523 & 524. ORDER THEREON, 26th January 1877, No. 268.

ACCOUNT, No. 31.

ORDERED that the indent be forwarded to the Home Government.

(Signed) JOHN MULLINS, Lieut.-Colonel, R.E.,
Secretary to Government.

No. 525. From the Secretary to the Government of Fort St. George, Public Works Department, to the Secretary to the Government of India, Public Works Department, dated 26th January 1877, No. 269.

ACCOUNT, No. 32.

SIR,—I am directed to forward herewith a copy of the indent which has been sent home for stores required by the Presidency Public Works Workshops for the year 1877-78.

Read the following papers :—

No. 534. Proceedings of the Government of India in the Public Works Department, (Account—General,) dated Fort William, 8th December 1876, Nos. 1,054—68 A—G.

Distribution of the Grant for Military Works for 1877-78.

Read again the following papers :—

Letter from Secretary to Government	of Madras,	No. 2,206 A,	dated 18th Oct.	1876.
Do. do.	of Bombay,	,, 289 A,	dated 15th Sept.	,,
Do. do.	of Bengal,	,, 186 T,	dated 10th Oct.	,,

Letter from Secretary to Government of N.-W. Provinces, No. 399 B, dated 12th Oct. 1876.
Do. do. of Punjab, No. 586 C, dated 19th October 1876.
Do. to Chief Commissioner, Central Provinces, No. 5,906, dated 16th Sept. ,,
Do. do. do. British Burmah, No. 4,099, dated 23rd ,, ,,
Do. do. do. Assam, No. 1,483, dated 16th ,, ,,
Do. do. to Resident, Hyderabad, No. 336, dated 28th ,, ,,
Do. do. Governor-General's Agent, Rajpootana, No. 2,520 S dated 25th ,, ,,
Do. do. do. Central India, No. 3,122, dated 3rd Oct. ,,
Do. do. Chief Commissioner, Coorg, No. 1,919, dated 29th Sept. ,,
Do. do. do. Port Blair, No. 657 G, dated 22nd ,, ,,
Do. do. Inspector-General, Military Works, No. 4,088, dated 28th June 1876.

RESOLUTION.—The Government of India having had under consideration the question of the grant to be allowed for military works, including the Barrack Department for 1877-78, has been pleased to fix the amount provisionally at the same sum as the grant for the current official year, viz., Rupees 1,22,84,000. The amount allowed is distributed as follows as compared with the demands by Local Governments and Administrations and the grant for 1876-77 :—

	Demand, 1877-78.	Grant, 1877-78.	Grant, 1876-77.
	RS.	RS.	RS.
Madras	11,55,000	7,50,000	7,50,000
Bombay	44,57,000	17,01,750	17,01,750
Bengal	72,097	61,250	61,250
North-Western Provinces	41,453	40,000	44,000
Punjab	5,20,000	2,77,000	2,77,000
Central Provinces	7,01,580	3,90,000	3,90,000
British Burmah	3,70,000	3,16,000	3,16,000
Assam	67,520	50,200	50,200
Hyderabad	6,00,000	5,46,000	5,46,000
Rajpootana	3,82,000	3,49,850	3,49,850
Central India	5,50,000	4,23,400	4,23,400
Coorg	15,135	13,800	9,800
Port Blair	83,000	75,000	75,000
Total ...	90,14,785	49,94,250	49,94,250
Inspector-General of Military Works	79,14,000	72,89,750	74,73,000
Total ...	1,69,28,785	1,22,84,000	1,24,67,250
Less to be met by probable short outlay	...	...	1,83,250
	1,69,28,785	1,22,84,000	1,22,84,000

2. It is left to the several Local Governments and Administrations to distribute the grant allowed as circumstances may require, subject to the following remarks, and to the condition that full provision is made for ensuring adequate progress on works under construction and for the efficient maintenance and repair of buildings.

Grant for defensive works, Aden, pumping engine and boiler-house, Bombay Dock-yard, and Ordnance Buildings, Kirkee.

3. The grant of Rupees 17,01,750 allowed to Bombay is subject to the co[illegible]tion that sufficient provision is made for these works.

Funds for providing quarters for Non-Commissioned Officers of the Kheddu Department, Dacca, Bengal, Rupees 7,000.

4. The Government of Bengal is requested to take into consideration the question of whether it would not be the more economical arrangement to hire a building instead of constructing quarters.

Provision of funds for the protective works at Dera Ismael Khan, Rupees 1,50, 000.

5. The Punjab Budget Estimate should be prepared without any amount being included therein for these works. They will be exceptionally provided for on their own merits on a decision being arrived at on the investigations now in progress.

Provision for remodelling old Barracks at Kamptee.

6. The provision for this purpose should be made under the head Original Works, instead of Repairs, and the Budget Estimate should be prepared accordingly. The grant allowed to the Central Provinces is subject to the condition that sufficient provision is made for these works.

Order in which the several original works at Kamptee should be undertaken.

7. The opinions expressed on this point by the Chief Commissioner, Central Provinces, are judicious, and are approved of.

Grant for works under the Inspector-General of Military Works.

8. Separate orders will be issued on this point.

Possible reduction in grant for 1877-78.

9. In order to meet any reductions that possibly may be required in the grant for Military Works for 1877-78, Local Governments and Administrations are requested to submit with their Budget Estimates a statement of the allotments provided for therein which can best be reduced or disallowed. The total amount of the statement of such possible reduction must not be less than 20 per cent. of the grant.

Governments of Madras, Bombay, Bengal, North-Western Provinces and Punjab.
Chief Commissioners, Central Provinces, British Burmah, Assam and Coorg.
Resident at Hyderabad.
Governor-General's Agents, Rajpootana and Central India.
Superintendent, Port Blair.

ORDER.—Ordered, that this Resolution be communicated to the Local Governments and Administrations as noted in the margin, and to the Inspector-General Military Works for information and guidance, and to the Military and Financial Departments for information.

(Signed) G. J. MELLISS,
Offg. Dy. Secy. to the Govt. of India.

No. 535. Proceedings of the Government of India in the Public Works Department, (Account—General,) dated Fort William, 9th December 1876, Nos. 1,071—87A—G :—

Grant for Public Works for 1877-78.

Read the following papers :—

Public Works Department	Resolution,	Nos.	1,054—68 A—G,	dated	8th December	1876.
"	"	"	1,022—41 A—G,	"	29th November	"
"	"	"	390—7 A—I,	"	1st "	"
"	"	"	372—7 A—I,	"	25th October	"

RESOLUTION.—The Government of India having had under consideration the settle- of the amount that can be allotted for expenditure on Imperial Public Works

during 1877-78, have decided that the grant for this purpose, exclusive of railways, shall be fixed provisionally as follows, as compared with the grant for 1876-77 :—

—	Ordinary.		Extraordinary.		Total.	
	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.
	£	£	£	£	£	£
Military Works, including Barrack Department ..	1,228,400	1,228,400	..	..	1,228,400	1,228,400
Civil Works	291,480	271,480	..	..	291,480	271,480
Irrigation Works	900,000	940,000	900,000	1,098,600	1,800,000	2,038,600
Total ..	2,419,880	2,439,880	900,000	1,098,600	3,319,880	3,538,480
Add for Wurrora Colliery, Royal Civil Engineering College, Cooper's Hill, furlough allowances, &c.	*	92,200	..	..	..	..
		2,532,080	..	..	..	..

* See para. 3.

2. The increase of £20,000 in the grant for Other Services is due to an allotment to that extent having been rendered necessary for the Government of India buildings at Simla. Under Irrigation there is a decrease of £40,000 rendered necessary by financial reasons. On the whole the total Ordinary grant for 1877-78 is by less than that of 1876-77 by £20,000.

3. The amounts assigned are exclusive of the charges for the Wurrora Colliery, Royal Civil Engineering College, Cooper's Hill, and furlough allowances paid in England, the provision for which will be based on actual demands.

4. In addition to the sum allotted under Extraordinary for Irrigation Works, there will be the charge for construction of State Railways regarding which separate orders have been issued.

5. The grant assigned to the several Provinces under Ordinary Military and Civil Works is as follows :—

—	Military Works, including Barrack Department.		Civil Works.		Total.	
	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.
	£	£	£	£	£	£
Madras	75,000	75,000	8,700	10,050	83,700	85,050
Bombay	170,175	170,175	(a)22,650	(b)17,825	192,825	188,000
Bengal	6,125	6,125	43,150	45,820	49,275	51,945
North-Western Provinces	4,000	4,400	40,300	34,600	44,300	39,000
Punjab	27,700	27,700	5,000	6,150	32,700	33,850
Central Provinces	39,000	39,000	1,950	3,400	40,950	42,400
British Burmah	31,600	31,600	2,300	3,870	33,900	35,470
Oudh	..	..	2,200	2,380	2,200	2,380
Hyderabad	54,600	54,600	3,490	3,000	58,090	57,600
Rajpootana	34,985	34,985	39,610	40,715	74,595	75,700
Central India	42,340	42,340	69,150	69,090	111,490	111,430
Assam	5,020	5,020	1,640	3,240	6,660	8,260
Coorg	1,380	980	13,600	13,600	14,980	14,580
Port Blair	7,500	7,500	4,100	4,100	11,600	11,600
Inspector-General of Military Works ..	728,975	747,300	10,000	10,000	738,975	757,300
Director of State Railways, for Lahore and Peshawur Road.	..	..	3,640	3,640	3,640	3,640
Superintending Engineer, Simla Imperial Circle.	..	..	20,000	..	20,000	..
	1,228,400	1,246,725	291,480	271,480	1,519,880	1,518,205
Less to be met by probable short outlay ..	..	18,325	..	..	..	18,325
Total ..	1,228,400	1,228,400	291,480	271,480	1,519,880	1,499,880

(a) Exclusive of £ 4,700 transferred to Indo-European Telegraph Department.
(b) Do. £ 2,100 do. do. do.

6. It should be understood that the grants herein provisionally allowed are subject to the conditions mentioned in paragraphs 6 and 9 of Public Works Department Resolution, Nos. 737—53 A—G, dated 16th November 1875.

7. The accompanying schedule contains an abstract of the total sum provisionally allowed for Ordinary and Extraordinary expenditure on Irrigation Works, and shows the total grant assigned for expenditure on Public Works during 1876-77 in each Government and Administration.

8. The Budget estimates for Military Works and Other Services should be prepared according to the classification laid down in the circulars quoted in the margin.

No. 76, dated 30th October 1876.
„ 83, „ 29th November 1876.

9. As stated in paragraph 1, these grants have been made provisionally. In the present state of the finances it is possible that reductions may be required in the grants now provisionally assigned before the Budget estimates are finally settled.

ORDER.—Ordered, that this Resolution be communicated to the Governments and Administrations noted in the margin, in the Buildings and Roads and Irrigation Branches, to the Inspector-General of Military Works, and to the Director of State Railways for information and guidance.

The Governments of Madras, Bombay, Bengal, North-Western Provinces, and the Punjab, Public Works Department.
The Chief Commissioners of Central Provinces, British Burmah, Oudh, Assam, and Coorg.
The Resident at Hyderabad.
The Governor-General's Agents for Rajpootana and Central India, and Supdt., Port Blair.

Ordered further, that a copy be forwarded to the Financial Department for information.

(Signed) G. J. MELLISS,

Offg. Dy. Secy. to the Govt. of India.

Statement of the distribution of the total Public Works grant for 1877-78 and 1876-77 respectively.

—	Ordinary. Military and Civil Works. 1877-78.	Ordinary. Military and Civil Works. 1876-77.	Ordinary. Agricultural. 1877-78.	Ordinary. Agricultural. 1876-77.	Ordinary. Total. 1877-78.	Ordinary. Total. 1876-77.	Extraordinary. Irrigation. 1877-78.	Extraordinary. Irrigation. 1876-77.	Grand Total. 1877-78.	Grand Total. 1876-77.
	£	£	£	£	£	£	£	£	£	£
Madras	83,700	85,050	262,000	272,200	345,700	357,250	50,000	45,600	395,700	402,850
Bombay	192,825	188,000	180,000	173,000	372,825	361,000	40,000	65,000	412,825	426,000
Bengal	49,275	51,945	115,000	126,900	164,275	178,845	275,000	380,000	439,275	558,845
North-Western Provinces	44,300	39,000	155,000	170,000	199,300	209,000	260,000	320,000	459,300	529,000
Punjab	32,700	33,850	149,500	153,300	182,200	187,150	(b) 275,000	(b) 288,000	457,200	475,150
Central Provinces	40,950	42,400	...	...	40,950	42,400	...	...	40,950	42,400
British Burmah	33,900	35,470	27,500	27,500	61,400	62,970	...	...	61,400	62,970
Oudh	2,200	2,380	...	...	2,200	2,380	...	...	2,200	2,380
Hyderabad	58,090	57,600	...	...	58,090	57,600	...	...	58,090	57,600
Rajpootana	74,595	75,700	11,000	17,000	85,595	92,700	...	...	85,595	92,700
Central India	111,490	111,430	...	...	111,490	111,430	...	...	111,490	111,438
Assam	6,660	8,260	...	...	6,660	8,260	...	...	6,660	8,260
Coorg	14,980	14,580	...	100	14,980	14,680	...	..	14,980	14,680
Port Blair	11,600	11,600	...	...	11,600	11,600	...	...	11,600	11,600
Inspector-General	738,975	757,300	...	...	738,975	757,300	...	...	738,975	757,300
Director of State Railways	3,640	3,640	...	...	3,640	3,640	...	...	(c) 3,640	3,640
Superintending Engineer, Simla, Imperial Circle.	20,000	...	...	...	20,000	...	...	...	20,000	...
Total ...	1,519,880	1,518,205	900,000	940,000	2,419,880	2,458,205	900,000	1,098,600	3,319,880	3,556,805
Less to be met by probable short outlay	...	18,325	...	...	...	18,325	...	...	...	18,325
	1,519,880	1,499,880	900,000	940,000	2,419,880	2,439,880	900,000	1,098,600	3,319,880	3,538,480
Add grant for Wurrora Colliery					...	15,700				
" " for Civil Engineering College, Cooper's Hill ...					(a)	23,000				
" " for furlough allowances						49,000				
" " for miscellaneous payments					...	4,500				
Grand Total ...					...	2,532,080				

(a) Will be provided for as usual on Regular Budget Estimates.
(b) Exclusive of contributions from Native States for Sirhind Canal.
(c) Subject to orders on Budget Estimate.

No. 536. Proceedings of the Government of India in the Public Works Department, (Account—General,) dated Fort William, 29th November 1876, Nos. 1,022—41 A—G.

Distribution of the grant for Other Services for 1877-78.

Read the following papers :—

Letter from Secretary to Government of Madras, No. 2,806 A, dated 18th Oct. 1876.
Do. do. of Bombay, „ 289 A, „ 15th Sept. „
Do. do. of Bombay, „ 297 A, „ 30th „ „
Do. do. of Bengal, „ 186 T, „ 10th „ „
Do. do. of N.-W. Provinces, No. 399 B, 12th Oct. „
Do. do. of Punjab, No. 586 C, dated 19th Oct. „
Do. to Chief Commissioner, Central Provinces, No. 5,906, 16th Sept. „
Do. do. do. British Burmah, No. 4,099, dated 23rd „
Do. do. do. Oudh, „ 2,748 S, dated 23rd „
Do. do. do. Assam, „ 1,483, dated 16th „
Do. to Resident, Hyderabad, No. 336, dated 28th September „
Do. do. Governor-General's Agent, Rajpootna, No. 2,520 S, 25th „
Do. do. do. Central India, No. 3122, dated 3rd Oct. „
Do. to Chief Commissioner, Coorg, No. 1,919, dated 29th Sept. „
Do. do. do. Port Blair, No. 657 G, dated 22nd „
Do. Director-General of Post Office, No. 3,548, dated 9th September „
Do. do. of Telegraphs, No. 170, dated 12th September „
Do. do. do. No. 313 A—T, dated 15th November 1876.
Memorandum from Financial Department, No. 2,722, dated 7th September 1876.
Do. do. No. 3,111, dated 29th „ „

——

RESOLUTION.—The Government of India having had under consideration the allotment to be provisionally made as the grant for Imperial Public Works under Other Services for 1877-78, has been pleased to fix the amount at the same sum as the grant for the current official year, viz., ... RS. 27,14,800 (*a*) to which a special allotment of 2,00,000 is added for the Government of India buildings at Simla, so that the total allotment will be ... 29,14,800

(*a*) Exclusive of Rupees 9,22,000 for collieries, Royal Civil Engineering College in England, and furlough allowances the grants for which for 1877-78 will as usual be based on actual demands.

The amount is thus distributed as compared with the demands from the several Governments and Administrations and Heads of Departments, and the grant for the current official year.

—	Demand.	Reductions made.	Grant provisionally allowed, 1877-78.	Grant, 1876-77.
	RS.	RS.	RS.	RS.
Postal Works	2,53,403	93,244	1,60,159	1,33,785
Telegraph „	2,80,270	1,31,200	1,49,070	2,62,140
Opium „	3,44,971	1,54,971	1,90,000	1,19,584
Mint and Currency Buildings...	74,653	28,553	46,100	37,841
Salt works	3,13,670	2,13,670	1,00,000	95,200
[illegible] Buildings	40	...	40	...

	Demand.	Reductions made.	Grant provisionally allowed, 1877-78.	Grant, 1876-77.
	RS.	RS.	RS.	RS.
Government of India buildings	76,178	20,478	55,700	36,100
Viceregal buildings	86,700	...	86,700	1,13,300
Roorkee College buildings	23,665	4,665	19,000	12,500
Political buildings	3,000	1,000	2,000	1,000
Kurrachee Harbour Works	2,22,000	2,00,000	22,000	25,900
Lighthouses	1,21,150	1,07,000	14,150	4,500
Forest Works	...	...	...	100
Total ..	17,99,700	9,54,781	8,44,919	8,41,950
Less to be met from grant of Indo-European Telegraph Department	13,400	8,700	4,700	17,000
	17,86,300	9,46,081	8,40,219	8,24,950
Establishment	5,63,221	3,70,012	1,93,209	2,12,950
Do. Roorkee College	2,37,133	...	2,37,133	2,28,900
Tools and Plant	45,046	36,408	8,638	6,550
	26,31,700	13,52,800	12,78,900*a*	12,73,350
Churches and burial-grounds under Inspector-General of Military Works	1,00,000	...	1,00,000	1,00,000
Grant-in-aid from Imperial Funds for maintenance of Lahore and Peshawur road ...	(*b*) 36,400	...	36,400	36,400
Hyderabad	34,890	†10	34,900	30,000
Rajpootana	4,00,900	4,800	3,96,100	4,07,150
Central India	7,50,000	58,500	6,91,500	6,90,900
Coorg	1,38,365	2,365	1,36,000	1,36,000
Port Blair	97,656	56,656	41,000	41,000
	41,89,911	14,75,111	27,14,800	27,14,800
Government of India buildings at Simla ...	...	...	2,00,000	
Grand Total ...	...	...	29,14,800	

(*a*) The exact total is Rupees 12,79,199, but the amount has been passed for Rupees 12,78,900 in order to bring the total to an even sum.

(*b*) No demand statement received; hence it has been necessary to assume the grant for 1876-77 as likely to be required for 1877-78.

4. The items making up the reduction of Rupees 14,75,111 in the demands for 1877-78 are as follow :—

POSTAL WORKS— RS.

Post Office, Madras.—The necessity for restricting expenditure renders it necessary for the Government of India to again postpone the construction of this work 50,000

	RS.	
Post Office at Bijapur	2,500	
Well in Post Office at Umballa	2,500	

As the estimated cost of each of these works is Rupees 2,500, the funds for the same should be found under the rules in force from the allotment for Minor Works. The provision for next year under Major Works is therefore disallowed 5,000

Post Office at Moradabad 6,689

Provision for the construction of this work was made in the Budget Estimate of 1876-77, and the grants assigned for it should be utilized accordingly, so that there is no necessity to provide a grant for next year.

	RS.	RS.
Post Office at Bankoora.—Provision for the construction of this work during 1876-77 has been made by a reappropriation of Budget credits, so that there is no necessity to provide funds for its construction in 1877-78	3,637	
Post Office Works in British Burmah.—No detail has been given in the schedule received from British Burmah of the works for which the amount is required, so that there is no alternative but to disallow the provision asked for	2,000	
Post Office at Jhansi 3,612		
Post Office at Tezpur 4,000		
Post Office at Titalya 5,200		
No provision for these works has been made in the schedule submitted by the Director-General of Post Offices, so that there is no alternative but to disallow the amounts asked for ...	12,812	

Minor Works.—Demands of the following Local Governments reduced by Rs. 13,106 for want of funds as follows :—

	Asked for by Local Governments.	Asked for by Director-General of Post Offices.	Passed.		
	RS.	RS.	RS.		
Madras	10,000	10,000	8,550		
Bombay	10,000	10,000	8,500		
Bengal	10,000	10,000	8,500		
North-Western Provinces ...	15,656	10,000	8,500		
Punjab	10,000	10,000	8,500		
	55,656	50,000	42,550	13,106	
					93,244

TELEGRAPH WORKS. *Quarters for Signallers in Bombay.*—The amount required is Rs. 43,000 on the supposition that the grant for the work for 1876-77 will have to be reduced in consequence of the restriction outlay, but the Government of India have ordered that the work should be carried on to completion during 1876-77 ...

	RS.	RS.	RS.
The estimated cost is		1,23,520	
Actual outlay to end of 1875-76	58,174		
Grant, 1876-77	49,550		
		1,07,724	
Leaving to complete		15,796	
But as it is quite possible that there will be short outlay, a grant of		20,000	
is allowed and the remainder disallowed		...	23,000
Telegraph Office at Gauhati.—Required for 1877-78		15,000	
But the grant allowed for 1876-77 is		10,000	

and there is no reason why the amount should not be utilized. The Chief Commissioner has ordered the construction of the work to be held over with reference to financial pressure, but it is not necessary to do so in the case of a work in progress. The President in Council therefore desires that the work should go on, in which view it will [illegible] provide a grant of only Rs. 5,000 for next year. The [illegible],000 is therefore disallowed 10,000

	RS.	RS.
Quarters for Signallers at Cocanada.—The work has not been entered in the schedule submitted by the Director-General of Telegraphs, so that there is no alternative but to disallow the provision made for it	10,000	
Telegraph Office at Madras.—The necessity for restricting outlay in 1877-78 to the same amount as the grant for current year renders it impossible to provide for a commencement being made with this work in 1877-78. The provision is therefore disallowed	50,000	
Paving floors of Telegraph Offices at Kurrachee and Gwadur.—Provision for these works exists in the Budget Estimate of 1876-77, and there is no necessity to provide for them in the Budget of 1877-78	8,700	
A new building for the Telegraph and Post Office at Comillah.—The work is not in the Director-General's schedule, and the provision for it is therefore disallowed	20,000	
Provision for Telegraph Works, British Burmah, not specified, so that the provision is disallowed	2,500	
Minor Works.—Provision for Minor Works, Madras, Rupees 10,000, the grant for 1876-77 being only Rupees 3,000. There is no reason to allow the increase of Rupees 7,000, which is therefore disallowed	7,000	
		1,31,200

OPIUM WORKS—

The demands for 1877-78 are reduced as follows :—

	Asked for. RS.	Allowed. RS.		
Bengal	1,29,788	89,000		
North-western Provinces	1,97,683	89,500		
Oudh	17,500	11,500		
	3,44,971	1,90,000	1,54,971	1,54,971

Financial reasons render it necessary to make this large reduction in the demands. It is left to the Local Governments concerned to select the works for which provision should be made in the Budget-Estimate of 1877-78.

MINT AND CURRENCY—

	RS.	RS.
Boundary wall to the Mint at Bombay.—The Government of India have required that this work should be completed during 1876-77, so that there is no necessity to provide funds for it in 1877-78	4,600	
Iron railings to Mint premises at Calcutta.—The necessity for restricting outlay precludes the provision of funds for the work in 1877-78	23,953	
		28,553

SALT WORKS—

The demands for 1877-78 are reduced as follow :—

	Grant, 1876-77. RS.	Asked for, 1877-78. RS.	Passed. RS.	
Madras...	60,200	87,270	37,270	
Bombay	20,200	2,11,400	47,730	
Bengal	15,000	15,000	15,000	
	95,400	3,13,670	1,00,000	2,13,670

The reduction of Rupees 50,000 from the demand in Madras is for the Harigosti Project, the construction of which has still to be sanctioned. The question of the necessity of the works asked for by the Government of Bombay will be separately considered. Meanwhile it is left to that Government to select the works for which provision should be made out of the grant of Rupees 47,730 allowed.

	RS.	RS.
GOVERNMENT OF INDIA BUILDINGS—		
Detached building for Public Works Department Press in Loudon's Buildings, Calcutta	16,878	
Provision for Minor Works reduced from Rupees 11,000 to Rupees 7,400	3,600	20,478
ROORKEE COLLEGE BUILDING—		
Tent Godown in Roorkee College	3,453	
Provision for Minor Works reduced by	1,212	4,665
POLITICAL BUILDINGS—		
Demand of Rs. 3,000 *reduced to Rs.* 2,000	...	1,000
KURRACHEE HARBOUR WORKS—		
Dredging entrance channel and improvements in new channel	50,000	
Ship's pier at Kurrachee	1,50,000	2,00,000
LIGHT-HOUSES—		
Light-house, Muttum	75,000	
Light-house, Manora Point	32,000	1,07,000

The Government of India have no alternative under present financial circumstances but to postpone the provision of funds for these works, but the question of some special arrangements for the provision of funds for the Kurrachee Harbour Works will receive consideration hereafter:—

ESTABLISHMENT AND TOOLS AND PLANT—

Proportion of charges under the heads due to the amounts disallowed above 4,06,420

PROVISION FOR PROVINCES TO WHICH THE PROVINCIAL SERVICE ARRANGEMENTS DO NOT APPLY, REDUCED AS FOLLOWS:—

	Grant, 1876-77. RS.	Demand, 1877-78. RS.	Passed, 1877-78. RS.	RS.
Hyderabad	30,000	34,890	34,900	
Rajpootana	4,07,150	4,00,900	3,96,100	
Central India	6,90,900	7,50,000	6,91,500	
Cocrg	1,36,000	1,38,365	1,36,000	
Port Blair	41,000	97,656	41,000	
	13,05,050	14,21,811	12,99,500	1,22,311

It is left to the Governor-General's Agents, Rajpootana and Central India, and to the Superintendent of Port Blair to select the items from which the reduction in the demand should be made. Of the amount passed for Rajpootana, Rupees 1,00,000 is for the Mayo College buildings at Ajmere, and provision should be made accordingly.

Grand Total, Reductions	...	14,84,512
Less portion of above belonging to Indo-European Telegraph Department...	...	8,700
		14,74,812
order to make the total grant an even one ...		299
		14,75,111

5. Summarized by Provinces, the amounts allowed are as follow :—

—	Madras.	Bombay.	Bengal.	North-western Provinces.	Punjab.	Central Provinces.	British Burmah.	Oudh.	Assam.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Postal works	14,050	42,850	30,219	24,210	18,500	13,600	4,500	6,850	5,380	1,60,159
Telegraph "	15,500	63,200	30,357	5,463	18,500	2,000	6,200	100	7,750	1,49,070
Opium "	..	..	89,000	89,500	..	..	..	11,500	..	1,90,000
Mint and Currency	..	8,000	38,000	100	..	..	..	..	..	46,100
Salt works	37,270	47,730	15,000	..	..	..	..	..	..	1,00,000
Customs buildings	..	..	..	40	..	..	..	..	..	40
Government of India Buildings	..	..	52,700	..	3,000	..	..	..	..	55,700
Viceregal residences	..	..	86,700	..	..	..	..	..	..	86,700
Roorkee College buildings	..	..	..	19,000	..	..	..	..	..	19,000
Political Buildings	..	..	..	..	..	..	2,000	..	..	2,000
Kurrachee Harbour Works	..	22,000	..	..	..	..	..	..	..	22,000
Light-houses	2,000	3,000	3,150	..	..	..	6,000	..	..	14,150
	68,820	1,86,780	3,45,126	1,38,313	40,000	15,600	18,700	18,450	13,130	8,44,919
Less debitable to the Budget grant of the Indo-European Telegraph for Minor Works and Repairs of that Department	..	4,700	..	..	..	..	..	..	..	4,700
	68,820	1,82,080	3,45,126	1,38,313	40,000	15,600	18,700	18,450	13,130	8,40,219
Establishment	17,205	41,763	81,406	27,662	10,000	3,900	4,301	3,690	3,282	1,93,209
Tools and Plant	1,032	2,722	4,884	..	..	..	..	..	..	8,638
Establishment Roorkee Civil Engineering College and Press	..	..	..	2,37,133	..	..	..	..	..	2,37,133
Total in even sums ..	87,000	2,26,500	4,31,500	4,03,000	50,000	19,500	23,000	22,000	16,400	12,78,900

Add for churches and burial-grounds under Inspector-General	1,00,000
" Lahore and Peshawur road	36,400
" Hyderabad	34,900
" Rajpootana	3,96,100
" Central India	6,91,500
" Coorg	1,36,000
" Port Blair	41,000
	27,14,800
" Government of India Buildings, Simla	2,00,000
Total ..	29,14,800

6. The accompanying statement shows the several works for which grants have been allowed to the several Provinces to which the Provincial Service arrangements do not apply. The provision of Rupees 1,00,000 for churches and burial-grounds under the Inspector-General of Military Works, and the sum of Rupees 36,400 passed as the grant from Imperial Funds for the maintenance of the Lahore and Peshawur road under charge of Officers of the Punjab Northern State Railway, is passed subject to such orders as may be passed when the regular Budget Estimates are received. The amounts allowed for light-houses are also subject to the same condition. And the sum passed as the grant for Hyderabad includes the amount required for the Post-office works noted in the margin.

	RS.
Post-office at Hingoli	5,776
Minor Works	4,000

ORDER.—Ordered, that this Resolution be communicated to the Governments and Administrations noted in the margin, to the Inspector-General of Military Works, the Director of State Railways, and the Superintending Engineer, Imperial Circle, Simla, for information and guidance.

Governments of Madras, Bombay, Bengal North-western Provinces and Punjab.
Chief Commissioners, Central Provinces, British Burmah, Oudh, Assam and Coorg.
Governor-General's Agents, Rajpootana and Central India.
Resident, Hyderabad.
Superintendent, Port Blair.

Ordered also, that a copy be forwarded to the Director-General of Telegraphs and Financial Department for communication to the Director-General of Post-offices for information.

(Signed) G. J. MELLISS,
Offg. Depy. Secy. to the Govt. of India.

Statement of the grants allowed for Public Works, Other Services, Imperial, for 1877-78.

—	Amount of Estimate.	Computed Expenditure to end of 1876-77.	Grant provisionally allowed, 1877-78.	Add for Minor Works.	Add for Repairs.	Total for each Province.
POST OFFICE WORKS.	RS.	RS.	RS.	RS.	RS.	RS.
Madras—						
Additions to Post Office at Ootacamund	...	...	3,000			
Minor Works and Repairs ...	...	...	...	8,550	25,0[illegible]	14,050
Bombay—						
Post Office, Hyderabad ...	10,950	...	10,950			
Quarters for Postmaster at Aden	8,779	...	8,800			
Post Office, Kharoghara ...	4,600	...	4,600			
Minor Works and Repairs ...	...	...	...	8,500	10,000	42,850
Bengal—						
Post Office at Noakhally ...	5,108	3,108	2,000			
Additions to Post Office building at Burrisal	2,500	1,500	1,000			
[illegible] Motiharee	3,882	...	3,882			

Statement of the grants allowed for Public Works, &c.—(Continued).

—	Amount of Estimate.	Computed expenditure to end of 1876-77.	Grant provisionally allowed, 1877-78.	Add for Minor Works.	Add for Repairs.	Total for each Province.
POST OFFICE WORKS.	RS.	RS.	RS.	RS.	RS.	RS.
Bengal—						
Receiving-house at Howrah Railway Station	5,127	...	5,127			
Minor Works and Repairs ...	...	...	...	8,500	9,710	30,219
North-Western Provinces—						
Post Office, Banda	5,600	...	5,600			
Minor Works and Repairs ...	...	...	...	8,500	10,110	24,210
Punjab—						
Minor Works and Repairs ...	...	...	...	8,500	10,000	18,500
Central Provinces—						
Post Office, Hurda	5,218	...	5,300			
,, Mundla	3,303	...	3,300			
Minor Works and Repairs ...	...	...	...	3,000	2,000	13,600
British Burmah—						
Minor Works and Repairs ...	...	...	...	2,000	2,500	4,500
Oudh—						
Minor Works and Repairs ...	...	...	...	5,000	1,850	6,850
Assam—						
Post Office at Sylhet	6,045	4,000	2,000			
Minor Works and Repairs ...	...	...	...	2,000	1,380	5,380
	...	...	55,559	54,550	50,050	1,60,159
TELEGRAPH WORKS.						
Madras—						
Telegraph Office at Ootacamund...	...	..	10,000			
Minor Works and Repairs ...	...	...	...	3,000	2,500	15,500
Bombay—						
Quarters for Signallers at Bombay	1,23,520	1,03,520	20,000			
Telegraph Office, Gadag ...	5,003	2,000	3,000			
,, ,, Surat ...	19,287	...	19,200			
,, ,, Rajunpore ...	...	...	(*a*) 5,000			
Minor Works and Repairs ...	...	...	...	6,000	10,000	63,200
Bengal—						
New building in extension of Instrument Shop, Alipore ...	17,107	...	17,107			
Minor Works and Repairs ...	...	...	...	5,000	8,250	30,357
North-Western Provinces—						
Minor Works and Repairs ...	...	...	...	2,475	2,988	5,463
Punjab—						
Telegraph Office, Umballa ...	28,146	15,646	12,500			
Minor Works and Repairs ...	...	...	...	3,000	3,000	18,500
Central Provinces—						
Minor Works and Repairs ...	...	...	...	1,000	1,000	2,000
British Burmah—						
Minor Works and Repairs ...	...	...	...	3,000	3,200	6,200
Oudh—						
Repairs	...	...	...	...	100	100
Assam—						
Telegraph Office, Gauhati ...	19,322	14,822	5,000			
Minor Works and Repairs ...	...	...	...	2,000	750	7,750
Total ...	...	...	91,807	25,475	31,78[illegible]	[illegible]

(*a*) Applied for by the Director-General of Telegraphs.

Statement of the grants allowed for Public Works, &c.—(Continued).

—	Amount of Estimate.	Computed expenditure to end of 1876-77.	Grant provisionally allowed, 1877-78.	Add for Minor Works.	Add for Repairs.	Total for each Province.
OPIUM WORKS.	RS.	RS.	RS.	RS.	RS.	RS.
Bengal	...	...	59,800	8,000	21,200	89,000
North-Western Provinces	...	...	69,817	2,500	17,183	89,500
Oudh—		...	3,400	4,000	4,100	11,500
It has been left to the Local Governments to select the works for which provision should be made out of the grant allowed for Major Works	...	...				
	...	...	1,33,017	14,500	42,483	1,90,000
MINT AND CURRENCY.						
Bombay—						
Minor Works and Repairs ...	...	...	...	2,000	6,000	8,000
Bengal—						
Substitution of iron girders for wooden ones in Mint, Calcutta	84,630	...	20,000			
Minor Works and Repairs ...	...	...	...	6,000	12,000	38,000
North-Western Provinces—						
Repairs	...	...	...		100	100
	...	...	20,000	8,000	18,100	46,100
SALT WORKS.						
Madras—						
Approach to salt platform Tommalapenta, Nellore	23,820	8,210	15,370			
Completing Palayankal catch drain	6,980	3,000	3,900			
Improving the Vedarniem Canal.	...	...	7,000			
Minor Works and Repairs ...	...	...	...	5,000	6,000	37,270
Bombay—						
Works the selection of which is left to the Government of Bombay	...	...	20,730			
Minor Works and Repairs ...	...	...	...	10,000	17,000	47,730
Bengal—						
Repairs	...	...	...	...	15,000	15,000
	...	...	47,000	15,000	38,000	1,00,000
CUSTOMS BUILDINGS.						
North-Western Provinces—						
Repairs	...	...	...	...	40	40
	...	...	...	...	40	40
GOVERNMENT OF INDIA BUILDINGS.						
Bengal—						
Minor Works	...	...	...	7,400	...	...
Repairs to Secretariat Offices, ...	...	...	...	...	27,300	...
...versity Buildings.	...	...	...	...	1,000	...

Statement of the grants allowed for Public Works, &c.—(Continued).

—	Amount of Estimate.	Computed expenditure to end of 1876-77.	Grant provisionally allowed, 1877-78.	Add for Minor Works.	Add for Repairs.	Total for each Province.
GOVERNMENT OF INDIA BUILDINGS. —(*Continued*).	RS.	RS.	RS.	RS.	RS.	RS.
Bengal—(Continued).						
Repairs to Orphan Society's Buildings, Kidderpore ...	...	...	...	...	1,000	...
Repairs to Surveyor General's Office, Calcutta	...	...	...	...	1,000	...
Repairs to Treasury Buildings.	...	...	...	...	6,000	...
Repairs to Lord Bishop's Palace, Calcutta	...	...	...	...	1,000	...
Repairs to Stamps and Stationery Buildings	...	...	...	...	8,000	52,700
Punjab—						
Repairs to Government of India Buildings, Simla	...	...	...	...	3,000	3,000
	...	...	...	7,400	48,300	55,700
VICEREGAL BUILDINGS.						
Bengal—						
Substituting iron roof inside aisles of Ball-room in Government House, Calcutta ...	13,000	...	13,000	...	...	...
Providing new sashes of French polished teakwood in 2nd floor of Government House, Calcutta	8,000	...	8,000	...	...	...
Renewing doors of Government House at Barrackpore ...	...	...	4,000	...	...	...
Purchase of furniture	...	...	20,000	...	...	...
Minor Works and Repairs ...	...	...	...	7,000	34,700	86,700
	...	...	45,000	7,000	34,700	86,700
ROORKEE COLLEGE BUILDINGS.						
North-Western Provinces—						
Reroofing quarters of students of 3rd Department, Roorkee.	29,253	22,682	6,571	...	...	...
Minor Works and Repairs ...	...	...	...	1,766	10,663	19,000
	...	...	6,571	1,766	10,663	19,000
POLITICAL BUILDINGS.						
British Burmah—						
Minor Works and Repairs ...	...	...	...	1,000	1,000	2,000
	...	...	...	1,000	1,000	2,000
KURRACHEE HARBOUR WORKS.						
Bombay—						
Repairs	...	...	...	...	22,000	22,000
	...	...	...	...	22,000	22,000
LIGHT-HOUSES.						
Madras—						
Minor Works and Repairs ...	...	...	...	1,000	[illegible]	[illegible]

Statement of the grants allowed for Public Works, &c.—(Continued).

—	Amount of Estimate.	Computed expenditure to end of 1876-77.	Grant provisionally allowed, 1877-78.	Add for Minor Works.	Add for Repairs.	Total for each Province.
LIGHT-HOUSES—(*Continued*).	RS.	RS.	RS.	RS.	RS.	RS.
Bombay—						
Repairs	...	...	...	...	3,000	3,000
Bengal—						
Repairs	...	...	...	...	3,150	3,150
British Burmah—						
Minor Works and Repairs ...	...	...	...	2,500	3,500	6,000
	...	...	...	3,500	10,650	14,150
Grand Total ...	...	...	3,98,954	1,38,191	3,07,774	8,44,919
Less debitable to Budget Grant of Indo-European Telegraph Department ...						4,700
						8,40,219
Add for Establishment						1,93,209
,, Tools and Plant						8,638
,, Roorkee College Establishment						2,37,133
Total ...						12,79,199
or to make the total grant an even one						12,78,900

No. 537.	From the District Engineer,		Ganjam,	3rd Nov. 1876,	No. 77.			
No. 538.	From	do.	Vizagapatam,	30th Sept. 1876,	No. 1,339.			
No. 539.	From	do.	do.,	20th Oct.	,,	,,	1,480.	
No. 540.	From	do.	Godavery,	4th ,,	,,	,,	1,861.	
No. 541.	From	do.	Kistna,	23rd Sept.	,,	,,	76.	
No. 542.	From	do.	Nellore,	4th Oct.	,,	,,	111.	
No. 543.	From	do.	do.,	3rd Nov.	,,	,,	131.	
No. 544.	From	do.	do.,	25th ,,	,,	,,	146.	
No. 545.	From	do.	Cuddapah,	3rd Oct.	,,	,,		
No. 546.	From	do.	Kurnool,	2nd ,,	,,	,,		
No. 547.	From	do.	Bellary,	23rd ,,	,,	,,	2,856.	
No. 548.	From	do.	Presidency,	25th ,,	,,	,,	4,028.	
No. 549.	From	do.	do.,	30th ,,	,,	,,	4,104.	
No. 550.	From	do.	Chingleput,	31st ,,	,,	,,	2,647.	
No. 551.	From	do.	do.,	17th Nov.	,,	,,	2,904.	
[illegible]	From	do.	North Arcot,	19th Sept.	,,	,,	1,994.	

No. 553.	From the District Engineer,	North Arcot,	28th Sept.	1876,	No.	2,068.
No. 554.	From do.	South Arcot,	22nd "	"	"	118.
No. 555.	From do.	Salem,	23rd Oct.	"		
No. 556.	From do.	do.,	2nd Nov.	"	"	107.
No. 557.	From do.	Bangalore,	10th Oct.	"	"	149.
No. 558.	From do.	Tanjore,	21st "	"	"	2,010.
No. 559.	From do.	do.	28th "	"	"	2,047.
No. 560.	From do.	Trichinopoly,	3rd "	"		
No. 561.	From do.	Coimbatore,	6th Sept.	"		
No. 562.	From do.	Nilgiris,	9th Oct.	"		
No. 563.	From do.	do.,	18th "	"	No.	338.
No. 564.	From do.	Malabar,	7th "	"		
No. 565.	From do.	South Canara,	18th Nov.	"		
No. 566.	From do.	Madura,	27th Sept.	"	"	2,338.
No. 567.	From do.	do.,	13th "	"	"	2,188.
No. 568.	From do.	Tinnevelly,	6th Oct.	"	"	103.
No. 569.	From Consg. Architect to Govt.,		2nd "	"		
No. 569-A.	From the Military Department,		23rd "	"	"	5,327.

No. 570. ORDER THEREON, 27th January 1877, No. 274.

ACCOUNT, No. 33.

IN the Resolutions recorded above the Government of India make assignments to the several Presidencies on account of Imperial Public Works for the year 1877-78.

2. In paragraph 2 of Resolution, No. 1,054—68 AG, dated 8th December 1876, the Government of India have left it to the Local Government to distribute the grant allowed under Military as circumstances may require, due regard being paid to incomplete works and to the efficient maintenance and repair of buildings. The grant has accordingly been distributed as noted below :—

—	Major Works.	Minor Works.	Repairs.	Establishment.	Tools and Plant.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.
Military Buildings	2,42,320	1,14,680	2,50,000	1,52,000	16,000	7,75,000
Civil Buildings. Postal ...	3,000	8,550	2,500	3,512		
Civil Buildings. Telegraph ...	10,000	3,000	2,500	3,875		
Light-houses	...	1,000	1,000	500	1,032	87,057
Salt Works	15,900	8,370	13,000	9,318		
Stock and Suspense	...	...	...	...		[illegible]
	...	...	...	...		

3. The following statement shows the distribution of the amount available for Minor Works under "Military" and "Other Services" for each district:—

Executive Division.		Military.	Civil Buildings. Postal.	Civil Buildings. Telegraph.	Salt Works.	Light-houses.
		RS.	RS.	RS.	RS.	RS.
Vizagapatam	Vizianagram Range.	500	...	...	...	...
Bellary	Bellary do. ...	3,000	...	...	...	...
Presidency	Presidency do. ...	5,000	...	...	...	...
Chingleput	Mount do. ...	1,500	...	...	...	...
North Arcot	Vellore do. ...	300	...	...	...	...
Salem	Oossoor do. ...	200	...	...	...	...
Bangalore	Bangalore do. ...	3,000	...	...	...	...
Trichinopoly	Trichinopoly do. ...	1,700	...	...	...	...
Coimbatore	Coimbatore do. ...	300	...	...	...	...
Nilgiris	Nilgiri do. ...	1,500	...	...	...	...
Malabar	Cannanore do. ...	1,000	...	...	...	...
	Calicut do. ...	1,000	...	...	...	...
South Canara	Mangalore do. ...	300	...	...	...	...
Tinnevelly	Tinnevelly do. ...	200	...	...	...	...
At the disposal of Government.	Presidency do. ...	95,180	8,550	3,000	8,370	1,000
	Total ...	1,14,680	8,550	3,000	8,370	1,000

District Engineers will observe that Rupees 19,500 only are at their disposal for appropriation under Military; the balance is held at the disposal of Government for Incomplete Works and other demands which may not be specially provided for in the budget.

4. The grants for Minor New Works, Postal, Telegraph, Light-houses and Salt Works, have been held at the disposal of Government, and will be allotted on application by District Engineers, who will explain the necessity for the demand in each case.

In the statement which accompanied Resolution No. 1,022—41 A G, dated 29th November 1876, Rupees 15,370 have been granted for the approach to the salt-platform at Timmalapenta in the Nellore District. As the District Engineer has only applied for Rupees 5,000 for expenditure in 1877-78, the difference, Rupees 10,370, has been distributed as follows:—

	RS.
Reserve under Salt Works	3,370
Imperial share of East Coast Canal within the Chingleput limits based on the average expenditure of the past five years under Repairs ...	7,000
	10,370

5. The grant for establishments under Military and Other Services, Imperial, is Rupees 1,69,205. The grants from Other Services will be shown in the orders reviewing the Provincial Budget.

6. The allotment for Tools and Plant is Rupees 17,032. Out of this amount, Rupees 7,300 are required for London supplies, leaving a balance of Rupees 9,732, which amount has been distributed in Part IV of the Budget.

(Signed) JOHN MULLINS, Lieut.-Colonel, R.E.,

Secretary to Government.

No. 571. From the Secretary to the Government of Fort St. George, Public Works Department, to the Secretary to the Government of India, Public Works Department, dated 27th January 1877, No. 275.

ACCOUNT, No. 33-A.

Sir,—I am directed to forward herewith the Imperial Budget Estimates, Buildings and Roads Branch, for the year 1877-78 in manuscript, together with the Proceedings * of Government thereon.

* No. 274, dated 27th January 1877.

2. Printed copies will follow.

No. 572-B.

Under date the 27th January 1877, No. 277.

ACCOUNT, No. 34.

In supersession of the transfer made in G.O., No. 39, dated 5th January 1877, the following transfers are ordered :—

From	RS.	*To*	RS.
Reserve—Military	*103		
Stock Balances	*1,137		
Repairs—Military at the disposal of the Chief Engineer...	*3,662		
	4,902	Renewing the verandah roofs of the Royal Artillery Barracks at Bellary	4,902

(Signed) JOHN MULLINS, Lieut.-Colonel, R.E.,
Secretary to Government.

No. 595. Read the following Proceedings of the Government of India in the Public Works Department, (Account—General,) dated Simla, 17th October 1876, Nos. 881—97 A—G :—

Preparation of Contractors' Bills.

Read the following—

Extract from the Report of the Committee appointed to report upon Reduction of Work in Executive Engineers' Offices.

Preparation of Contractors' bills.

The Committee find contractors' bills are in most cases prepared in Executive Engineers' Offices. It is proper the Executive Engineer should furnish the contractor with the result of the detailed measurements taken by him or his subordinates; but it is contrary to all reason his office should keep their accounts for them; the work of the office hands should be confined to checking the bills, whereas a considerable part of their time is taken up in their actual preparation. As long as this system is continued, no contractor will attempt to make an effort towards preparing his own.

The Committee accordingly recommend a contractor should be charged in the proportion of eight annas per bill; in the event of its extending over more than one sheet, [illegible]

* In anticipation of the confirmation of the Government of India.

proportion per sheet; this charge only to be made when the bills are made out in office hours. Also that they should be required to purchase standard forms at their value, whatever that may be.

RESOLUTION.—The Code, Chapter XIX, Section i, paragraph 70, lays down that when the "contractor submits his own bill, he must do so in duplicate." Paragraph 85 says that "dealers supplying stores should be encouraged to send in their bills monthly, blank forms being supplied to them for the purpose." In Chapter XIV, paragraph 37, it is said that "payments for work done or materials delivered may be made from time to time on regular bills supplied by the contractor." And the forms of contract certificates and bills contemplate that the contractor is to prepare the bill.

2. The Governor General in Council considers that there would be strong objections to fees being charged for the preparation of contractors' bills, but before arriving at a final decision, the Government of India desires to be informed of the actual practice in all branches of the Department in the preparation of these bills. The points on which information is required are—

I.—Whether the general practice is for contractors to prepare their own bills, and if so, whether any fee is charged for the forms supplied.

II.—Whether, in cases where the bills are prepared in Executive Engineers' Offices, any fee is charged to the contractor, either for the forms supplied to him, or for the clerical assistance given in the preparation of the bill.

III.—Whether these fees are credited to Government, or whether they are formed into a fund for additional clerical assistance, or whether they are paid to the clerks, either direct by the contractor or through the Executive Engineer, in addition to their salaries.

IV.—Whether there is any reason to believe that payment of any kind is made by contractors, without the Executive Engineer's cognizance, to clerks employed in Executive Engineers' Offices for the preparation of contractors' bills.

ORDER.—Ordered, that this Resolution be communicated to the Governments, Administrations and Officers noted in the margin, for the purpose indicated.

The Governments of Madras, Bombay, Bengal, North-western Provinces, and the Punjab, in the Public Works Department, General and Irrigation Branches.
The Chief Commissioners of Oudh, Central Provinces, British Burmah, Mysore and Coorg, and Assam.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India and Rajpootana.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
The Director-General of Telegraphs.
The Inspector-General of Military Works.
The Director of State Railways.

(Signed) W. A. CROMMELIN, Major-General, R.E.,
Offg. Secy. to the Govt. of India.

No. 596. ORDER THEREON, 30th January 1877, No. 289.

ACCOUNT, No. 35.

ORDERED that the following letter be despatched to the Government of India.

(Signed) W. FAREWELL, Colonel,
Acting Joint Secretary to Government.

No. 597. From the Acting Joint Secretary to the Government of Fort St. George, Public Works Department, (Buildings and Roads Branch), to the Secretary to the Government of India Public Works Department, dated 30th January 1877, No. 290.

ACCOUNT, No. 36.

SIR,—I am directed to acknowledge the receipt of Resolution by the Government of India in the Public Works Department, Nos. 881—97 A—G, dated 17th October 1876, and in reply to forward the following replies to the questions put by the Government of India regarding the practice obtaining in the Public Works Department of this Presidency in the preparation of contractors' bills in the Divisional Offices :—

I.—The general practice is for contractors' bills to be prepared in the Divisional Office.

In a few instances contractors prepare their own bills, but no fee is charged for the forms supplied to them for the purpose.

II.—In cases where bills are prepared in a Divisional Office it is not the practice to charge the contractor a fee either for the forms supplied to him or for the clerical assistance given in the preparation of the bill.

III.—See answer to question II above.

IV.—There is no reason to believe that, without the cognizance of the Executive Officer, payments are made by contractors to Divisional Accountants for the preparation of their bills.

No. 598. Read the following papers :—

From W. A. GOODCHAP, Esq., District Engineer, Kurnool, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Kurnool, 23rd October 1876, No. 86.

Allotment of Funds under Tools and Plant, Imperial.

IN acknowledging the receipt of G.O., No. 2,560, under date the 26th September last, and with reference to paragraph 2 of the orders thereon, I have the honor to acquaint you that the following Imperial Works are now in progress in the Kurnool District :—

NEW WORKS.

		RS.
1.	*Nandial Post Office.*—Converting south verandah of the — into cook-house. (*Vide* G.O., No. 851, dated 25th March 1876)	220

REPAIRS.

2.	*Kurnool Telegraph Office.*—Repairs to — (*vide* G.Os., Nos. 1,338 and 2,364, dated 30th May and 6th September 1876, respectively) ...	610

2. As regards the necessity which rendered application for under Tools and Plant of Imperial head of service, I beg to repor

in the current year a certain number of levelling instruments, &c., belonging to the different ranges were repaired in the Madras Public Workshop at a cost, as per

	RS.	A.	P.
Enclosed Bills	216	2	11
Expenditure incurred up to date on account of carriage, &c. ...	60	13	2
Total ...	277	0	1

3. Under these circumstances I earnestly solicit the favor of your kindly obtaining the sanction of Government for the allotment applied for in this office No. 57, dated 4th September 1876.

No. 598-A. From the Examiner, Public Works Accounts, dated 6th December 1876.

No. 599. ORDER THEREON, 30th January 1877, No. 291.

ACCOUNT, No. 36-A.

THE allotment of Rupees 400 for Tools and Plant, which, pending further inquiries, was withheld by G.O., No. 2,560, of the 26th September, will now be made from under Provincial, a reference to the Examiner having led to that fund being considered the proper fund to which the charge should, in the present instance, be debited; and the sum will be provided from the anticipated decrease of Stock Balances, Provincial.

(Signed) W. FAREWELL, Colonel,
Acting Joint Secretary to Government.

No. 615. Read the following endorsement of the Officiating District Engineer, Presidency, dated 6th January 1877, No. 5,141 :—

From J. N. GRAINGER, Esq., General Superintendent of Public Works Stores and Workshops, to Major H. M. VIBART, R.E., Officiating District Engineer, Presidency, dated Madras, 23rd December 1876, No. 1,413.

One Estimate of Demands.

I HAVE the honor to request that the sanction of Government may be obtained for a further grant of Rupees 4,500 to meet charges of the Public Works Stores Department from December 1876 to March 1877.

2. I beg to append an approximate estimate showing the balance remaining under each head of service on 30th November 1876, and the amount required to meet demands in the department up to March 1877.

3. The aggregate grant under Tools and Plant for 1876-77 was Rupees 13,830, and from this amount the undermentioned sums have been paid, for which provision was not made, being exceptional charges:—

	RS.	A.	P.
Withdrawals by Government	1,168	12	0
Purchase of steel-jointed Jumpers from Mysore Administration	860	0	0
Removal of Public Works Stores from Chepauk to new Workshops and Stores	2,634	0	0
Manufacture and supply of rain-gauges and staves by the [illegible]hops	442	0	0
Total ...	5,164	12	0

so that, if the above charges had not been incurred, the budget grant would have been ample to meet the expenses of the department during the current official year.

***Approximate amount that may be required to meet outlay on Tools and Plant in Public Works Stores from December* 1876 *to March* 1877.**

	RS. A. P.	RS. A. P.	RS. A. P.
Imperial.			
Tools and Plant as per G.O., No. 1,786, of 15th July 1876	...	2,830 0 0	
Deduct as per G.O., No 2,565, of 26th September 1876	...	20 0 0	
		2,810 0 0	
Appropriated by Public Works Stores up to November 1876	...	2,726 15 5	
			83 0 7
Budget allotment	...	5,000 0 0	
Deduct as per G.O., No. 2,102, dated 14th August 1876	860 12 0		
Do. as per Chief Engineer's Memorandum No. 13, P. S. dated 2nd September 1876...	15 0 0	875 12 0	
		4,124 4 0	
Appropriated by Public Works Stores up to November 1876	...	3,689 7 0	
			434 13 0
Provincial.			
Tools and Plant as per G.O., No. 952, of 10th April 1876	...	6,000 0 0	
Deduct as per G.O., No. 1,563, of 22nd June 1876	250 0 0		
Do. do No. 2,931, of 2nd November 1876 ...	14 0 0		
Do. do. No. 3,058, of 15th November 1876...	9 0 0		
		273 0 0	
		5,727 0 0	
Appropriated by Public Works Stores up to November 1876	...	3,702 6 4	
			2,024 9 8
Balance remaining unexpended on 30th November 1876	...	...	2,542 7 3
Amount required to meet Public Works Workshop Bills	...	5,000 0 0	
Public Works Stores Contingent Establishment for cleaning and removing stores from December 1876 to March 1877 ...	...	1,600 0 0	
Cart-hire, &c., for stores from December 1876 to March 1877	...	600 0 0	
			7,200 0 0
Balance required to meet the demand ...	...	...	

Approximate amount that may be required to meet outlay on Tools and Plant, &c.—(Continued).

Irrigation.	RS. A. P.	RS. A. P.	RS. A. P.
Requirement under each Service.			
Amount required under Imperial	1,000 0 0	...	
Do. under Irrigation	2,500 0 0	...	
Do. under Provincial	1,000 0 0	...	
Total requirements to meet the demand of Public Works Stores from December 1876 to March 1877	...	...	4,500 0 0

MADRAS, (Signed) J. N. GRAINGER,
23rd December 1876. *General Supt., P.W. Stores.*

SUBMITTED to the Chief Engineer and Secretary to Government, Public Works Department, for sanction.

(Signed) H. M. VIBART, Major, R.E.,
Offg. Dist. Engr., Presidency.

No. 616. ORDER THEREON, 31st January 1877, No. 300.

ACCOUNT, No. 37.

THE following transfer of funds is sanctioned :—

From	RS.	*To*	RS.
Repairs, Military, at the disposal of the Chief Engineer	*1,000	Presidency, General Superintendent of Public Works Stores, for Tools and Plant, Imperial	1,000
Anticipated decrease of stock balance under Provincial	1,000	Do. do. under Provincial	1,000

2. The amount required under Irrigation has been allotted in G.O., No. 231, of 24th January 1876.

(Signed) W. FAREWELL, Colonel,
Acting Joint Secretary to Government.

No. 628. Read the following letter from Colonel C. H. DICKENS, R.A., Secretary to the Government of India, Public Works Department, (Account—General,) to Major-General G. W. WALKER, R.E., Secretary to the Government of Madras, Public Works Department, dated Fort William, 25th January 1877, No. 86 A—G :—

THE Accountant-General, Public Works Department, has reported to the Government of India that, under orders of the Government of Madras, the following outlay has been incurred without an appropriation of funds :—

	RS.
Imperial, Ordinary, Buildings and Roads	27,240
Provincial Services	67,717
Madras Harbour Works	3,25,859

* In anticipation of the sanction of the Government of India.

2. Under Imperial Ordinary the chief works comprised in the item of Rupees 27,240 are as follow:—

	RS.
Recreation Rooms at Bangalore	4,240
Blocks of Huts for Hospital Servants	9,820
Quarters for Hospital Apprentices, Bellary	2,435
Magazine for two Native Regiments	8,600

while the principal item under Provincial Services consists of an outlay of Rupees 55,500 on buildings at Upper and Lower Norwood, Nilgiris.

3. The outlay under Imperial Ordinary, it would appear, has been authorized to be incurred in anticipation of recoveries and decrease in stock. This procedure, I am to say, involves the risk of the grants for the year being exceeded, and that the Government of India considers that the recoveries and decrease in stock should have been actually realized before the expenditure was incurred. I am to request that the Government of Madras will now cause immediate measures to be taken to provide for the outlay authorized by a regular re-appropriation of budget credits under the rules in force.

No. 629. ORDER THEREON, 31st January 1877, No. 308.

ACCOUNT, No. 38.

RECORDED, and communicated to the Financial Department.

(Signed) JOHN MULLINS, Lieut.-Colonel, R.E.,

Secretary to Government.